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STATISTICS OF INCOME FOR 1927

COMPILED FROM INCOME-TAX RETURNS
AND INCLUDING STATISTICS FROM
ESTATE-TAX RETURNS

UNITED STATES TREASURY DEPARTMENT
BUREAU OF INTERNAL REVENUE - WASHINGTON, D. C.

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TREASURY DEPARTMENT

BUREAU OF INTERNAL REVENUE

STATISTICS OF INCOME FOR 1927

COMPILED FROM INCOME-TAX RETURNS AND INCLUDING STATISTICS FROM ESTATE-TAX RETURNS

▽

PREPARED UNDER DIRECTION OF THE

COMMISSIONER OF INTERNAL REVENUE

BY THE

STATISTICAL SECTION, INCOME TAX UNIT

UNITED STATES

GOVERNMENT PRINTING OFFICE

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STATISTICS OF INCOME FOR 1927

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., September 10, 1929.

Sir: I have the honor to transmit herewith a report presenting statistical tabulations of the economic data reported on the income-tax returns for 1927 filed by individuals, corporations, and partnerships during 1928, and of the estate-tax returns, irrespective of the date of death of the decedent, likewise filed during 1928. The report also contains an historical presentation of the income and tax liability reported by individuals and corporations since the inception of the present period of income taxation under the sixteenth amendment to the Constitution.

The income-tax returns for 1927 are filed under the provisions of the revenue act of 1926. The year for which the income is reported is in general the calendar year ending December 31, 1927. However, a considerable number of corporation returns and a negligible number of individual returns are filed for a fiscal year other than the calendar year. These returns are tabulated with the calendar year returns for the year in which the greater part of their accounting period falls. Thus, there are included with the returns for the calendar year 1927, returns whose fiscal year ends after June 30, 1927, but not later than June 30, 1928. Fiscal year returns ending in 1928 come partly under the provisions of the revenue act of 1928.

The statistics contained in this report are based on the taxpayers' returns as filed, unaudited except for a preliminary examination to insure proper execution of the return. All income-tax returns filed by individuals having net income of $5,000 and over, and all returns filed by corporations, regardless of the size of net income, pass through the statistical section, and the data are tabulated from each of these returns. A sample of approximately 250,000 of the returns filed by individuals reporting net income of less than $5,000 was analyzed, and the data obtained considered as fairly representative of such returns. The average results from this sample group were applied to the total number of individual returns, showing net income of less than $5,000, to determine the data as published for these returns.

Throughout this report "net income" means the excess of gross income, as defined in the revenue act effective for the year for which the returns are filed, over the deductions claimed by the taxpayer under the provisions of the respective acts, and "deficit" means excess of deductions over gross income. The net income of individuals includes "capital net gain from sale of assets held more than two years." Credits allowed individuals, such as personal exemption, credit for dependents, "net loss for prior year," and "loss from the sale of capital assets held more than two years" (beginning with 1924) are not included in deductions; neither is the special credit of $2,000 for domestic corporations having net income of $25,000 or less, nor "net loss for prior year," included in deductions in arriving at net income of corporations.

The industrial classification is based on the predominant business of the corporation or of the affiliated groups of corporations filing a single return. The industrial divisions, however, do not contain corporations engaged solely in the industries in which they are classified, due to affiliated corporations filing consolidated returns, which include the income and deductions of the subsidiary or affiliated concerns. If such subsidiary or affiliated concerns could be classified independently of the consolidated returns, many would fall in industrial divisions other than the ones in which they are included.

The data for States and minor civil divisions, although compiled from returns filed in each locality, do not represent what may be called the geographical distribution of income, there being no way of ascertaining from the income-tax returns the amount of income originating in the respective States or the amount of tax paid on that basis, as income reported by an individual or corporation in one State may have been derived from sources in other States. Moreover, the number of returns filed is less than the number of corporations included or covered by such returns.

An individual files his income-tax return in the collection district in which his legal residence or principal place of business is located, and a corporation files its income-tax return in the collection district in which its principal place of business or the principal office or agency is situated, excepting closely affiliated concerns filing a consolidated return, in which case the consolidated return is frequently filed in a State other than the State in which the principal place of business or principal office or agency of the subsidiaries is located.

The amount of income-tax liability returned for 1927, shown in the tabulations in this volume, is not altogether comparable with the amount of taxes collected during the calendar year 1928. A variety of factors is responsible for this discrepancy, several of the important of which are—

1. The amount of tax originally reported on the returns does not always represent precisely the amount of tax paid for the reason that an adjustment may be made after the data have been taken from the original returns for the statistics of income. These adjustments may result in additional assessments, thereby increasing the tax liability; or, in certificates of over-assessment, thereby decreasing the tax liability. An amended return has the same effect as an adjustment.

2. Income and profits taxes paid to foreign governments or possessions of the United States are deductible from income taxes payable to the United States but are not deducted in the amount of tax liability shown herein. The aggregate amount of income and profits taxes paid to foreign governments or possessions of the United States reported by individuals and corporations is, however, shown. Individual income taxes paid at the source on tax-free covenant bonds are deductible from income taxes payable by individuals but are not deducted in the income-tax liability of individual returns herein tabulated.

3. The amount of income taxes in fiscal year returns included in this tabulation may not represent taxes collected during 1928 on such returns. Fiscal year returns are required to be filed on or before the fifteenth day of the third month after the end of the fiscal year and payment, as in the case of calendar year returns, is required at the time when the return is filed, or in four quarterly installments.

The first of the quarterly installments is due when the return is filed. Thus, during the calendar year 1928, collections were made of part or all of the taxes in returns for fiscal years ended from January 31, 1927 (the last quarterly installment payment on which was due on or before January 15, 1928), to September 30, 1928 (the filing of returns and the full payment or first installment payment on which for the fiscal year ended on the latter date was due on or before December 15, 1928), whereas, as described above, there are excluded from these statistics those returns for fiscal years ending prior to July 1, 1927, and subsequent to June 30, 1928.

4. Delays in payment due to financial embarrassment, death, liquidation of business, or any other cause result in collection of taxes after the close of the year in which such taxes are due, and the classification of such collections as "back taxes," because made in a subsequent year. Certain amounts are uncollectible due likewise to the above causes.

5. Current collections include such interest and penalty items as are received during the year in connection with delinquent payments on returns for 1927.

INDIVIDUAL INCOME-TAX RETURNS

The returns for 1927 filed by individuals number 4,101,547, of which 2,440,941 were taxable and 1,660,606 nontaxable. The aggregate net income was $22,545,090,553, and the tax liability $830,639,434. As compared with the returns filed for the previous year, the number for 1927 decreased by 36,545, or 0.89 per cent. The total net income shows an increase of $586,584,904, or 2.67 per cent, whereas the tax shows an increase of $98,168,644, or 13.40 per cent. The average net income is $5,496.73, the average amount of tax liability $202.52, and the average tax rate 3.68 per cent. For the preceding year the average net income was $5,306.43, the average amount of tax liability was $177.01, and the average tax rate 3.34 per cent. The ratio of the number of individual returns filed to the total population is 3.45 per cent, which for the preceding year was 3.52 per cent.

DISTRIBUTION BY STATES AND BY INCOME CLASSES OF NUMBER OF RETURNS, NET INCOME AND TAX (INDIVIDUAL RETURNS)

The distribution of the returns of individuals and the net income and tax reported therein, by States and Territories, are shown in basic Table 1, pages 66–67, and in Table 2, pages 68–69, the distribution is shown by income classes.

SIMPLE AND CUMULATIVE DISTRIBUTION BY INCOME CLASSES, OF NUMBER OF RETURNS, NET INCOME, AND TAX (INDIVIDUAL RETURNS)

The distribution of the returns, by a limited number of income classes, is exhibited in the following table, which shows the number of returns filed, the amount of net income and tax reported; also cumulative totals and relative percentages. In basic Table 3, pages 70–72, a similar distribution of the number of returns, net income, and tax is shown by a more detailed income classification.

Simple and cumulative distribution of individual returns, by income classes, showing number of returns, net income, tax, and percentages, calendar year 1927

Income classes[1]	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number	Per cent	Number	Per cent	Number	Per cent
Under $1,000	126,745	3.09	4,101,547	100.00	126,745	3.09
$1,000 to $2,000	996,098	24.29	3,974,802	96.91	1,122,843	27.38
$2,000 to $3,000	855,762	20.87	2,978,704	72.62	1,978,605	48.25
$3,000 to $5,000	1,209,345	29.48	2,122,942	51.75	3,187,950	77.73
$5,000 to $10,000	567,700	13.84	913,597	22.27	3,755,650	91.57
$10,000 to $25,000	252,079	6.14	345,897	8.43	4,007,729	97.71
$25,000 to $50,000	60,123	1.47	93,818	2.29	4,067,852	99.18
$50,000 to $100,000	22,573	.55	33,695	.82	4,090,425	99.73
$100,000 to $150,000	5,261	.13	11,122	.27	4,095,686	99.86
$150,000 to $300,000	3,873	.09	5,861	.14	4,099,559	99.95
$300,000 to $500,000	1,141	.03	1,988	.05	4,100,700	99.98
$500,000 to $1,000,000	557	.013	847	.020	4,101,257	99.993
$1,000,000 and over	290	.007	290	.007	4,101,547	100.00
Total	4,101,547	100.00				

Income classes[1]	Net income					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under $1,000	$72,230,684	0.32	$22,545,090,553	100.00	$72,230,684	0.32
$1,000 to $2,000	1,645,575,700	7.30	22,472,859,869	99.68	1,717,806,384	7.62
$2,000 to $3,000	2,062,275,084	9.15	20,827,284,169	92.38	3,780,081,468	16.77
$3,000 to $5,000	4,700,816,426	20.85	18,765,009,085	83.23	8,480,897,894	37.62
$5,000 to $10,000	3,895,759,157	17.28	14,064,192,659	62.38	12,376,657,051	54.90
$10,000 to $25,000	3,748,057,507	16.62	10,168,433,502	45.10	16,124,714,558	71.52
$25,000 to $50,000	2,051,770,684	9.10	6,420,375,995	28.48	18,176,485,242	80.62
$50,000 to $100,000	1,535,387,374	6.81	4,368,605,311	19.38	19,711,872,616	87.43
$100,000 to $150,000	636,018,520	2.82	2,833,217,937	12.57	20,347,891,136	90.25
$150,000 to $300,000	787,270,255	3.49	2,197,199,417	9.75	21,135,161,391	93.74
$300,000 to $500,000	431,121,727	1.91	1,409,929,162	6.26	21,566,283,118	95.65
$500,000 to $1,000,000	378,166,589	1.68	978,807,435	4.35	21,944,449,707	97.33
$1,000,000 and over	600,640,846	2.67	600,640,846	2.67	22,545,090,553	100.00
Total	22,545,090,553	100.00				

Income classes[1]	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under $1,000	$39,980	0.01	$830,639,434	100.00	$39,980	0.01
$1,000 to $2,000	1,233,658	.15	830,599,454	99.99	1,273,638	.16
$2,000 to $3,000	3,970,412	.48	829,365,796	99.84	5,244,050	.64
$3,000 to $5,000	6,508,177	.78	825,395,384	99.36	11,752,227	1.42
$5,000 to $10,000	20,664,502	2.49	818,887,207	98.58	32,416,729	3.91
$10,000 to $25,000	74,225,906	8.94	798,222,705	96.09	106,642,635	12.85
$25,000 to $50,000	119,475,301	14.38	723,996,799	87.15	226,117,936	27.23
$50,000 to $100,000	156,674,952	18.87	604,521,498	72.77	382,792,888	46.10
$100,000 to $150,000	87,397,904	10.52	447,846,546	53.90	470,190,792	56.62
$150,000 to $300,000	123,775,837	14.90	360,448,642	43.38	593,966,629	71.52
$300,000 to $500,000	73,750,177	8.88	236,672,805	28.48	667,716,806	80.40
$500,000 to $1,000,000	64,265,391	7.73	162,922,628	19.60	731,982,197	88.13
$1,000,000 and over	98,657,237	11.87	98,657,237	11.87	830,639,434	100.00
Total	830,639,434	100.00				

[1] Distribution of income classes under $5,000, estimated, based on sample. (See p. 1.)

CLASSIFICATION, BY SEX AND FAMILY RELATIONSHIP (INDIVIDUAL RETURNS)

The following table shows the number of individual returns and the net income distributed according to sex and family relationship of the taxpayer. In basic Tables 4 and 5 (pp. 73–78) similar distributions of the number of returns and net income are shown by income classes and by States and Territories.

Distribution of individual returns by sex and family relationship of taxpayer, calendar year 1927 [1]

Family relationship	Returns		Net income [2]	
	Number	Per cent	Amount	Per cent
Joint returns of husbands and wives, with or without dependent children, and the returns of husbands whose wives, though living with them, file separate returns	2,016,850	49.17	$13,870,232,343	61.51
Wives filing separate returns from husbands	112,719	2.75	1,219,714,318	5.41
Single men, heads of families	302,821	7.38	1,211,234,402	5.39
Single women, heads of families	103,430	2.52	463,326,695	2.06
Single men, not heads of families	1,109,676	27.06	3,700,791,106	16.41
Single women, not heads of families	431,769	10.53	1,770,517,373	7.85
Community-property income	24,282	.59	309,274,316	1.37
Total	4,101,547	100.00	22,545,090,553	100.00

[1] Includes returns for income of estates or property held in trust.
[2] Net income for returns "under $5,000" estimated on basis of sample. See p. 1.

INCOME EXEMPT FROM NORMAL TAX (INDIVIDUAL RETURNS)

The net income specifically exempt from normal tax through personal exemption, credit for dependents, dividends on stock of domestic corporations, interest on Government obligations not wholly exempt from tax, capital net gain from sale of assets held more than two years, and net loss for prior year; also net income subject to normal tax, are shown in the following table:

Net income exempt from and amount subject to normal tax, individual returns, calendar year 1927

Distribution		Amount	Per cent
Total net income [2]		$22,545,090,553	100.00
Net income specifically exempt from normal tax:			
Personal exemption and credit for dependents		12,000,708,798	
Less exemption in excess of net income		1,890,895,608	
Net personal exemptions and credit for dependents		10,109,813,190	44.84
Dividends on stock of domestic corporations		4,254,828,886	18.87
Interest on Government obligations not wholly exempt from tax		47,479,483	.21
Capital net gain from sale of assets held more than 2 years	$1,081,186,018		
Less loss in ordinary net income deductible from capital net gain	8,914,290		
		1,072,271,728	4.76
Net income offset by net loss for prior year		37,054,785	.17
Total net income not subject to normal tax		15,521,448,072	68 85
Net income subject to normal tax		7,023,642,481	31.15

[2] Net income for returns "under $5,000" estimated on basis of sample. See p. 1.

CAPITAL NET LOSS FROM SALE OF ASSETS HELD MORE THAN TWO YEARS (INDIVIDUAL RETURNS)

Under the revenue acts of 1924 and 1926 loss from the sale of capital assets held more than two years is not deductible in arriving at ordinary net income subject to normal tax and surtax if, by deducting such loss, the tax is less than by taking a tax credit of 12½ per cent of the amount of such loss. The revenue acts of 1918 and 1921 permitted such loss to be deducted in arriving at ordinary net income. In order therefore that the amounts shown as "net income" and "general deductions" in the Statistics of Income for 1924–1927 be made comparable with prior years, it is necessary that such losses be deducted from "net income" and that "general deductions" be increased by a like amount. These adjustments have not been made in the "net income" and "general deduction" figures shown in the Statistics of Income for these years.

Capital net loss from sale of assets held more than 2 years reported on individual income-tax returns for 1927 on which the tax credit of 12½ per cent was computed	$48, 221, 344
Tax credit of 12½ per cent	6, 027, 668

NET LOSS FOR PRIOR YEAR (INDIVIDUAL RETURNS)

The net loss during a given taxable year in a trade or business regularly carried on by the taxpayer, as specifically defined in the revenue acts of 1921, 1924, and 1926, is allowed as a deduction in computing the net income of the taxpayer for the succeeding taxable year. If such net loss is in excess of the net income (computed without such deduction) for that year, the amount of the excess may be carried over and allowed as a deduction in computing the net income for the next succeeding taxable year.

Such net losses being of prior year origin are therefore not included in the current year deductions in arriving at the net income for the various years shown in this volume.

"Net loss for prior year" reported in the individual income tax returns for the years 1922 to 1927, inclusive, is given below.

Returns for year:	Amount
1922	$45, 220, 859
1923	34, 266, 149
1924	29, 869, 182
1925	32, 321, 310
1926	27, 411, 767
1927	37, 054, 785

CREDIT OF 25 PER CENT OF TAX ON EARNED NET INCOME (INDIVIDUAL RETURNS)

The credit of 25 per cent of the tax on earned net income applies to the tax on the first $5,000 of net income, and, if specifically earned, to the tax on an amount not exceeding $10,000 under the revenue act of 1924 applicable to returns for 1924, and to an amount not exceeding $20,000 under the revenue act of 1926 applicable to returns for 1925, 1926, and 1927.

Earned net income tax credit reported on returns for the years 1924–1927 is as follows:

Returns for year:	Amount
1924	$30, 637, 463
1925	24, 570, 183
1926	24, 646, 993
1927	24, 915, 315

SOURCE OF INCOME (INDIVIDUAL RETURNS)

Immediately following is shown a summary of the income reported by individuals distributed by sources; also general deductions. The amounts of income for the various sources represent the summation of positive net gain items shown on the income-tax returns; that is, in each instance the gross income as reported on the schedules in the returns exceeds the deductions allowed. Net losses in the schedules are transferred in tabulation to general deductions, which also include deductions included in the return under "general deductions."

Sources of income and deductions in individual returns, calendar year 1927

Distribution	Amount	Per cent
Wages and salaries	$10, 218, 449, 780	38. 98
Business	3, 287, 421, 294	12. 54
Partnerships	1, 755, 145, 035	6. 70
Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	1, 813, 395, 955	6. 92
Capital net gain from sale of assets held more than 2 years	1, 081, 186, 018	4. 13
Total	18, 155, 598, 082	69. 27
Rents and royalties	1, 302, 275, 981	4. 97
Interest and investment income	2, 026, 897, 032	7. 73
Interest on Government obligations not wholly exempt from tax	47, 479, 483	. 18
Dividends on stock of domestic corporations	4, 254, 828, 886	16. 24
Fiduciary	421, 481, 104	1. 61
Total	8, 052, 962, 486	30. 73
Total income	26, 208, 560, 568	100. 00
General deductions:		
Miscellaneous deductions (includes taxes paid other than income tax—$800,806,308—but does not include taxes paid on business and business property—$122,622,494 (see p. —)	2, 927, 885, 668	11. 1
Loss from sale of real estate, stocks and bonds, other than loss from sale of assets held more than 2 years	227, 878, 965	. 87
Contributions	507, 705, 382	1. 94
Total deductions	3, 663, 470, 015	13. 98
Net income [1]	22, 545, 090, 553	86. 02

[1] Net income for returns "under $5,000" estimated on basis of sample. See p. 1.

The following table shows, by size of net income, the distribution of the income by sources. The distribution, by sources, by States, and by finer income classification, is shown in basic Tables 6 and 7 (pp. 79–84). The percentage distribution of income, by sources, is shown in the second table following.

Total income in individual returns distributed by income classes, showing sources of income in detail, calendar year 1927

Income classes	Wages and salaries	Business	Partnerships	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years
Under $5,000 [1]	$5,694,173,901	$1,583,246,027	$400,723,375	$301,536,583	----------
$5,000 to $10,000	1,952,270,811	836,307,833	351,780,955	261,780,002	----------
$10,000 to $25,000	1,444,538,961	532,212,938	366,105,914	463,815,199	----------
$25,000 to $50,000	560,174,834	181,009,651	201,983,447	328,984,967	$32,380,725
$50,000 to $100,000	304,104,134	89,833,580	157,337,372	177,250,334	169,512,409
$100,000 to $150,000	97,321,437	23,024,909	68,416,091	67,200,759	115,214,351
$150,000 to $300,000	92,017,552	23,667,847	89,966,764	84,019,472	196,907,303
$300,000 to $500,000	35,564,477	8,478,299	50,477,551	46,526,708	131,788,912
$500,000 to $1,000,000	21,092,199	7,057,054	31,669,649	40,115,413	137,928,508
$1,000,000 and over	17,191,474	2,583,156	36,683,917	42,166,518	297,453,810
Total	10,218,449,780	3,287,421,294	1,755,145,035	1,813,395,955	1,081,186,018

Income classes	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary	Total income
Under $5,000 [1]	$657,974,206	$725,873,119	----------	$492,919,183	$92,129,884	$9,948,576,278
$5,000 to $10,000	251,883,725	364,392,433	----------	430,621,042	68,732,930	4,517,769,731
$10,000 to $25,000	203,638,830	400,565,199	17,674,211	834,566,470	100,505,712	4,363,623,434
$25,000 to $50,000	88,572,129	217,391,311	11,960,832	679,905,761	69,240,031	2,371,603,688
$50,000 to $100,000	50,215,176	145,877,747	7,543,759	623,863,861	48,491,720	1,774,030,092
$100,000 to $150,000	16,654,878	51,754,777	2,551,803	276,702,231	12,849,063	731,690,299
$150,000 to $300,000	14,739,374	51,767,894	2,566,227	332,074,538	12,093,411	899,820,382
$300,000 to $500,000	6,806,173	27,141,837	1,004,220	172,434,124	7,150,662	487,372,963
$500,000 to $1,000,000	6,124,699	18,534,300	1,061,015	167,095,725	3,892,710	434,571,272
$1,000,000 and over	5,666,791	23,598,415	3,117,416	244,645,951	6,394,981	679,502,429
Total	1,302,275,981	2,026,897,032	47,479,483	4,254,828,886	421,481,104	26,208,560,568

[1] Amounts shown for income class "Under $5,000" are estimates based on sample. (See p. 1.)

Percentage distribution of total income in individual returns, by income classes, showing sources of income in detail, calendar year 1927

Income classes	Wages and salaries	Business	Partnerships	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years	Rents and royalties
Under $5,000 [1]	57.24	15.91	4.03	3.03	----------	6.61
$5,000 to $10,000	43.21	18.51	7.79	5.79	----------	5.58
$10,000 to $25,000	33.10	12.20	8.39	10.63	----------	4.67
$25,000 to $50,000	23.62	7.63	8.52	13.87	1.37	3.73
$50,000 to $100,000	17.14	5.06	8.87	9.99	9.56	2.83
$100,000 to $150,000	13.30	3.15	9.35	9.18	15.75	2.28
$150,000 to $300,000	10.23	2.63	10.00	9.34	21.88	1.64
$300,000 to $500,000	7.30	1.74	10.36	9.54	27.04	1.39
$500,000 to $1,000,000	4.85	1.62	7.29	9.23	31.74	1.41
$1,000,000 and over	2.53	.38	5.40	6.21	43.77	.84
Total	38.98	12.54	6.70	6.92	4.13	4.97

Income classes	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary	Total income
Under $5,000 [1]	7.30	----------	4.95	0.93	100.00
$5,000 to $10,000	8.07	----------	9.53	1.52	100.00
$10,000 to $25,000	9.18	0.41	19.12	2.30	100.00
$25,000 to $50,000	9.17	.50	28.67	2.92	100.00
$50,000 to $100,000	8.22	.43	35.17	2.73	100.00
$100,000 to $150,000	7.07	.35	37.82	1.75	100.00
$150,000 to $300,000	5.75	.28	36.90	1.35	100.00
$300,000 to $500,000	5.57	.21	35.38	1.47	100.00
$500,000 to $1,000,000	4.27	.25	38.45	.89	100.00
$1,000,000 and over	3.47	.46	36.00	.94	100.00
Total	7.73	.18	16.24	1.61	100.00

[1] Amounts shown for income class "Under $5,000" are estimates based on sample. (See p. 1.)

FREQUENCY DISTRIBUTION BY SIZE OF SPECIFIC SOURCES OF INCOME FOR INDIVIDUALS HAVING NET INCOME OF $5,000 AND OVER, SHOWING FOR EACH SOURCE THE NUMBER OF RETURNS AND TOTAL AMOUNT, CALENDAR YEAR 1927

There is given below a tabulation prepared from the income-tax returns of individuals reporting net income of $5,000 and over, showing, for certain sources of income, the number of returns and the total amount distributed by the size of the specific source of income reported on the returns.

The income from partnerships and fiduciaries reported in items 4 and 4 (a), Form 1040, was not distributed by size, as the amounts shown in items 4 and 4 (a) may not represent the total income derived from partnerships and fiduciaries reported on Form 1040, as is shown by the instructions on the return relative to such income, and quoted below:

Enter as item 4 your share (whether received or not) in the profits of a partnership, and as item 4 (*a*) income of an estate or trust, except (*a*) where the tax or reduction on account of the share of net gain or loss derived from the sale of capital assets is computed as provided in instruction 6a, such net gain or loss shall be reported separately in Schedule D, and (*b*) the share of the profits which

consisted of dividends on stock of domestic corporations, and the taxable interest on obligations of the United States, shall be included in items 7 and 8, respectively, on page 1.

Frequency distribution by size of specific sources of income for individuals having net income of $5,000 and over, showing for each source the number of returns and total amount, calendar year 1927

Size of specific source of income	Salaries, commissions, etc.		Business or profession		Dividends on stock of domestic corporations	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Under $100	5,917	$387,783	2,152	$91,583	44,897	$2,125,368
$100 to $200	4,774	670,991	2,034	282,140	33,384	4,881,780
$200 to $300	3,660	889,034	1,720	434,572	24,543	5,977,755
$300 to $400	3,184	1,069,232	1,459	505,087	20,687	7,141,234
$400 to $500	2,492	1,098,288	1,383	617,015	17,507	7,789,835
$500 to $1,000	11,557	8,268,143	6,160	4,533,191	62,702	45,244,302
$1,000 to $2,000	25,943	38,640,896	11,076	16,486,434	73,495	107,119,699
$2,000 to $3,000	28,753	75,034,484	11,393	28,402,387	43,499	109,699,079
$3,000 to $4,000	33,188	115,511,354	13,036	45,702,524	31,214	108,010,623
$4,000 to $5,000	35,143	158,892,488	16,885	76,364,092	23,266	103,974,821
$5,000 to $10,000	258,476	1,768,916,593	102,881	710,481,475	64,481	453,587,373
$10,000 to $15,000	70,462	827,714,619	23,740	285,084,356	25,878	314,601,126
$15,000 to $20,000	25,928	435,141,882	8,499	145,383,074	13,904	239,682,770
$20,000 to $25,000	12,187	267,033,962	3,713	82,352,821	8,460	188,552,892
$25,000 to $30,000	6,615	177,073,156	2,306	62,023,589	6,040	165,323,312
$30,000 to $40,000	6,227	210,013,083	2,208	76,527,790	6,782	233,748,329
$40,000 to $50,000	2,407	106,256,865	786	35,511,792	4,220	187,693,789
$50,000 to $75,000	2,495	145,806,228	893	54,456,306	5,097	308,388,315
$75,000 to $100,000	739	62,347,836	324	27,772,571	2,152	184,947,124
$100,000 to $250,000	675	92,845,810	223	31,714,947	2,912	430,549,670
$250,000 to $500,000	61	19,822,106	40	13,181,400	594	206,143,811
$500,000 to $1,000,000	6	4,403,683	7	4,774,546	220	149,177,083
$1,000,000 and over	4	6,527,363	1	1,491,575	95	197,549,613
Total	540,893	4,524,275,879	212,919	1,704,175,267	516,029	3,761,909,703

Size of specific source of income	Rents and royalties		Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years		Capital net gain from sale of assets held more than 2 years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Under $100	21,437	$1,095,188	18,433	$865,212	377	$18,730
$100 to $200	19,621	2,783,305	14,377	2,082,835	297	42,991
$200 to $300	16,270	4,001,470	11,664	2,864,629	290	72,223
$300 to $400	14,331	5,033,487	10,441	3,668,843	271	94,077
$400 to $500	12,112	5,489,760	8,237	3,670,825	273	122,324
$500 to $1,000	38,341	27,847,538	32,023	23,249,063	1,090	792,797
$1,000 to $2,000	34,873	49,712,538	38,632	55,598,789	1,481	2,159,578
$2,000 to $3,000	17,996	44,010,780	24,842	61,043,141	1,163	2,901,631
$3,000 to $4,000	11,598	40,025,453	18,037	62,375,600	882	3,085,682
$4,000 to $5,000	8,236	36,683,911	14,084	62,851,674	758	3,389,704
$5,000 to $10,000	20,966	145,759,671	38,456	270,196,270	2,627	19,067,949
$10,000 to $15,000	6,593	79,616,174	15,009	181,886,126	1,725	21,167,962
$15,000 to $20,000	2,690	46,079,615	7,380	126,813,238	1,189	20,689,766
$20,000 to $25,000	1,336	29,654,571	4,294	95,474,328	869	19,492,233
$25,000 to $30,000	717	19,480,805	2,689	73,328,709	739	20,281,068
$30,000 to $40,000	829	28,227,251	2,937	100,576,774	1,089	37,930,430
$40,000 to $50,000	370	16,403,870	1,519	67,325,606	812	36,479,387
$50,000 to $75,000	367	21,782,139	1,415	84,753,125	1,349	83,556,197
$75,000 to $100,000	136	11,568,655	514	43,233,233	775	66,896,075
$100,000 to $250,000	109	16,513,114	655	94,935,210	1,464	225,253,861
$250,000 to $500,000	17	5,572,977	147	49,113,291	432	147,592,549
$500,000 to $1,000,000	5	3,183,893	45	30,782,770	163	112,913,890
$1,000,000 and over	2	3,776,210	8	15,170,081	120	257,184,914
Total	228,946	644,301,775	265,838	1,511,859,372	20,235	1,081,186,018

INCOME FROM BUSINESS REPORTED BY INDIVIDUALS HAVING NET INCOME FROM ALL SOURCES OF $5,000 AND OVER

The net profit from business other than from partnerships reported by individuals whose net income from all sources was $5,000 and over, is shown according to the nature of the business in the following table. These data represent only such amounts reported by individuals as were derived from business operations conducted as sole proprietors and do not necessarily indicate the principal occupation of or the total income reported by the person making the return.

The income from business on the returns showing net income of less than $5,000 is not given by industrial divisions, as the sample of the returns in this class previously referred to was considered as being not sufficiently comprehensive to determine the number of businesses in each industrial division.

The net profit from business as shown in these statistics means the total receipts from business or profession less cost of goods sold and other business deductions, such as salaries, interest on business indebtedness, taxes on business or business property, loss from fire or storm, bad debts arising from sales, depreciation, obsolescence, and depletion, rents, repairs, and other expenses, as provided for in Schedule A of the individual income tax return, Form 1040.

Income from business, distributed by industrial groups, showing number of businesses and net profit from business reported by individuals having net income from all sources of $5,000 and over, calendar year 1927; also grand totals for 1926 and 1925

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Agriculture and related industries	16,297	7.68	$103,212,791	6.06
Mining and quarrying	1,160	.54	12,355,376	.73
Manufacturing:				
Food products, beverages, and tobacco	3,003	1.41	23,958,823	1.41
Textiles and textile products	2,639	1.24	25,613,419	1.50
Leather and leather products	227	.11	2,662,126	.16
Rubber and related products	80	.04	592,662	.03
Lumber and wood products	775	.36	7,201,418	.42
Paper, pulp, and products	157	.07	1,678,961	.10
Printing and publishing	2,003	.94	16,921,350	.99
Chemicals and allied substances	390	.18	4,279,467	.25
Stone, clay, and glass products	587	.28	5,256,715	.31
Metal and metal products	1,952	.92	19,424,314	1.14
All other manufacturing industries	1,049	.49	11,273,574	.66
Total manufacturing	12,862	6.04	118,862,829	6.97
Construction	12,304	5.77	111,392,090	6.54
Transportation and other public utilities	3,116	1.46	22,594,344	1.33
Trade	53,935	25.33	400,029,873	23.47
Service—professional, amusements, hotels, etc	83,471	39.20	688,881,713	40.42
Finance—banking, insurance, real estate, and stockbrokers, etc	12,866	6.04	126,966,569	7.45
Business not sufficiently defined to be classed with any other division	16,908	7.94	119,879,682	7.03
Grand total 1927	212,919	100.00	1,704,175,267	100.00
Grand total 1926	218,148	----------	1,738,522,844	----------
Grand total 1925	203,576	----------	1,623,638,298	----------

INCOME OF ESTATES AND TRUSTS

Individual income tax returns, Form 1040, are filed by fiduciaries for estates and trusts under the conditions outlined below:

Income of (*a*) estates of decedents before final settlement, (*b*) trusts, whether created by will or deed, for unascertained persons or persons with contingent interests; or income held under the terms of the will or trust for future distribution, is taxed to the fiduciary as a single person, except that from the income of a decedent's estate there may be first deducted any amount properly paid or credited to a beneficiary. In such cases the fiduciary should make a return for the estate or trust on Form 1040 if the net income is $1,500 or over, or the gross income is $5,000 or over.

Fiduciary returns of income, Form 1041, are filed for estates and trusts under the following conditions:

Every fiduciary, or at least one of joint fiduciaries, must make a return on Form 1041 for the estate or trust for which he acts, if any income of such estate or trust is distributable currently, or the tax is payable by the beneficiaries or by the grantor, provided (*a*) the net income of such estate or trust for the taxable year is $1,500 or over, or (*b*) the gross income is $5,000 or over, or (*c*) any beneficiary of such estate or trust is a nonresident alien. If the sole beneficiary of the estate or trust is a nonresident alien Form 1041 may be omitted, but in such case the fiduciary should make an individual return for the beneficiary on Form 1040B

For the calendar year 1927 there were filed 80,898, Form 1041, and 5,860, Form 1040B.

The following tabulation compiled from the returns Forms 1040 and 1040B, having net income of $5,000 and over, shows the number of returns and amount of net income. These returns are distributed by sex and family relationship of the testator or grantor and included in the tabulation of such distribution for all individual returns.

Returns on Form 1040 and 1040B for estates and trusts, showing net income of $5,000 and over for 1927, distributed by size of net income

Income class	Number of returns	Net income	Income class	Number of returns	Net income
$5,000 to $6,000 [1]	337	$1,848,808	$60,000 tp $70,000	144	$9,315,855
$5,000 to $6,000	1,083	5,948,474	$70,000 to $80,000	117	8,757,366
$6,000 to $7,000 [1]	259	1,671,14-	$80,000 to $90,000	71	6,015,181
$6,000 to $7,000	848	5,496,091	$90,000 to $100,000	54	5,127,969
$7,000 to $8,000 [1]	207	1,545,320	$100,000 to $150,000	161	19,549,120
$7,000 to $8,000	728	5,450,600	$150,000 to $200,000	73	12,481,944
$8,000 to $9,000 [1]	146	1,236,588	$200,000 to $250,000	47	10,648,588
$8,000 to $9,000	554	4,695,246	$250,000 to $300,000	14	3,876,244
$9,000 to $10,000 [1]	160	1,516,891	$300,000 to $400,000	32	11,199,813
$9,000 to $10,000	512	4,863,293	$400,000 to $500,000	14	6,213,507
$10,000 to $11,000	553	5,781,794	$500,000 to $750,000	19	11,246,350
$11,000 to $12,000	472	5,431,559	$750,000 to $1,000,000	7	6,031,898
$12,000 to $13,000	383	4,779,000	$1,000,000 to $1,500,000	9	10,483,161
$13,000 to $14,000	335	4,542,783	$1,500,000 to $2,000,000	3	5,331,674
$14,000 to $15,000	302	4,382,772	$2,000,000 to $3,000,000	7	(2)
$15,000 to $20,000	995	17,204,704	$3,000,000 to $4,000,000	1	(2)
$20,000 to $25,000	633	14,110,202	$4,000,000 to $5,000,000		
$25,000 to $30,000	427	11,608,077	$5,000,000 and over	1	(2)
$30,000 to $40,000	489	16,831,805	Classes grouped [2]		28,126,533
$40,000 to $50,000	333	14,870,323			
$50,000 to $60,000	206	11,249,879	Total	10,736	299,470,556

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayer.

TAXES PAID OTHER THAN INCOME TAX

In the following table taxes other than Federal income taxes or income and profits taxes paid foreign countries or possessions of the United States allowed as deductions are distributed by income classes. In column 1 is shown the amount of taxes reported under "Deductions" in the individual income tax return as item 12 on Form 1040 and item 6 on Form 1040A, in accordance with the following instructions quoted from Form 1040:

Enter as item 12 personal taxes and all taxes on property not used in your business or profession, paid during the year, not including those assessed against local benefits of a kind tending to increase the value of the property assessed. Do not include taxes imposed by section 600 of the act upon sales by the manufacturer, Federal income taxes, taxes imposed upon your interest as shareholder of a corporation, which are paid by the corporation without reimbursement from you, nor income and profits taxes claimed as a credit in item 52 on page 1 of the return.

In column 2 is shown the amount of taxes paid on business property or for carrying on business, as reported under business deductions in Schedule A, item 12, "Income from business or profession," and does not include Federal income taxes, taxes assessed against local benefits of a kind tending to increase the value of property, nor taxes imposed upon sales by manufacturers.

Taxes paid other than income tax, individual returns, calendar year 1927

Income classes	Taxes paid included in general deductions	Taxes paid included in business deductions [2]	Total
Under $5,000 [1]	$359,832,476	$77,626,599	$437,459,075
$5,000 to $6,000	40,993,805	7,502,106	48,495,911
$6,000 to $7,000	32,343,508	5,563,797	37,907,305
$7,000 to $8,000	26,401,944	4,358,080	30,760,024
$8,000 to $9,000	21,401,864	3,483,685	24,885,549
$9,000 to $10,000	18,275,460	2,605,085	20,880,545
$10,000 to $11,000	15,898,419	1,993,487	17,891,906
$11,000 to $12,000	14,218,671	1,697,145	15,915,816
$12,000 to $13,000	11,875,839	1,477,608	13,353,447
$13,000 to $14,000	10,488,929	1,332,523	11,821,452
$14,000 to $15,000	9,990,625	1,079,184	11,069,809
$15,000 to $20,000	36,900,188	3,681,056	40,581,244
$20,000 to $25,000	24,880,551	2,267,884	27,148,435
$25,000 to $30,000	18,413,967	1,355,673	19,769,640
$30,000 to $40,000	25,217,081	1,965,141	27,182,222
$40,000 to $50,000	17,429,362	957,936	18,387,298
$50,000 to $60,000	13,226,900	598,454	13,825,354
$60,000 to $70,000	10,523,073	484,522	11,007,595
$70,000 to $80,000	8,275,831	468,928	8,744,759
$80,000 to $90,000	8,294,992	260,898	8,555,890
$90,000 to $100,000	5,379,885	133,887	5,513,772
$100,000 to $150,000	17,862,801	734,720	18,597,521
$150,000 to $200,000	9,072,923	313,971	9,386,894
$200,000 to $250,000	6,265,942	112,770	6,378,712
$250,000 to $300,000	5,693,849	139,440	5,833,289
$300,000 to $400,000	7,028,664	41,238	7,069,902
$400,000 to $500,000	3,152,559	53,822	3,206,381
$500,000 to $750,000	5,268,921	290,921	5,559,842
$750,000 to $1,000,000	3,214,941	10,209	3,225,150
$1,000,000 to $1,500,000	4,944,602	6,721	4,951,323
$1,500,000 to $2,000,000	1,745,957	1,233	1,747,190
$2,000,000 to $3,000,000	1,437,906	13,710	1,451,616
$3,000,000 to $4,000,000	3,644,737	5,089	3,649,826
$4,000,000 to $5,000,000	364,536	4,972	369,508
$5,000,000 and over	844,600	----------	844,600
Total	800,806,308	122,622,494	923,428,802

[1] Amounts shown for income class "Under $5,000" are estimates based on sample. (See p. 1.)
[2] See text (p. 13).

WHOLLY AND PARTIALLY TAX-EXEMPT OBLIGATIONS (INDIVIDUAL RETURNS)

The following tabulation shows the wholly and partially tax-exempt securities owned and interest received therefrom, by nature of obligation, reported by individuals having net income of $5,000 and over. The amount owned and interest received, by income class distribution, are shown in basic Table 8 (pp. 85–86).

Tax-exempt obligations, showing amount owned and interest received, by nature of obligation, calendar year 1927

Nature of obligation	Amount	Interest received
Wholly tax-exempt obligations:		
Obligations of States and Territories or political subdivisions thereof	$3,064,031,968	$152,335,75
Securities issued under the Federal farm loan act	598,234.246	29,205,942
Liberty 3½ per cent bonds and obligations of the possessions of the United States	659,108,893	25,365,508
Total wholly tax-exempt obligations	4,321,375,107	206,907,209
Partially tax-exempt obligations:		
Liberty bonds, Treasury bonds, certificates of indebtedness, war-savings certificates, and Treasury notes (not tax-exempt)	1,274,445,482	59,975,352
Grand total	5,595,820,589	266,882,561

RETURNS, BY COUNTIES AND CITIES (INDIVIDUAL RETURNS)

The number of returns of individuals filed for the calendar year 1927, by counties, cities, and townships, is shown in basic Table 11 (pp. 176–308). This tabulation does not represent an exact count of returns for each civil division, but is a very close approximation of the number of returns filed. The following method is used: Index cards of the returns of net income filed in each collection district are prepared in the offices of the collectors of internal revenue. These cards are arranged by counties and cities, and the number is calculated by measurement on the basis of a certain number of cards to the inch.

PARTNERSHIP RETURNS OF INCOME

Partnership returns, except for the war excess-profits tax of 1917, are not subject to direct assessment, the income being reported in the individual returns filed by the co-partners according to their distributive share, whether distributed or not.

The number of partnership returns filed for 1917 to 1927, inclusive, is as follows:

Year:	Number	Year:	Number
1917	31,701	1923	304,996
1918	100,728	1924	321,158
1919	175,898	1925	309,414
1920	240,767	1926	295,425
1921	259,359	1927	282,841
1922	287,959		

CORPORATION INCOME-TAX RETURNS

Corporation income-tax returns for 1927 numbered 475,031, of which 259,849 show net income aggregating $8,981,884,261 and tax $1,130,674,128. For the calendar year 1926 corporations filed 455,320 returns, of which 258,134 show net income totaling $9,673,-402,889 and tax of $1,229,797,243.

DISTRIBUTION, BY INDUSTRIAL GROUPS, OF NUMBER OF RETURNS INCOME, AND TAX (CORPORATION RETURNS)

The table immediately following shows the returns of corporations distributed by industrial groups and segregated according to "Corporations reporting net income," "Corporations reporting no net income," and "Inactive corporations showing no income data." Basic Table 12 (p. 310) shows the returns distributed by States and Territories and likewise by those showing net income, no net income, and inactive.

In analyzing the data compiled for corporations classified under "Finance—banking, insurance, real estate and holding companies, stockbrokers, etc.," allowances should be made for the two special deductions from gross income permitted life-insurance companies. These special deductions, totaling $455,321,615, represent (1) the excess of 4 per cent of the mean of reserve funds over the tax-exempt interest received by the company, and (2) 2 per cent of the reserve held for deferred dividends. (See pars. (2) and (4) of subdivision (a) of sec. 245 of the revenue act of 1926.)

These special deductions for life-insurance companies in basic Tables 14 and 15 (pp. 312–325) are included in "Miscellaneous deductions" under "Statutory deductions."

Corporation returns, distributed by major industrial groups and by corporations reporting net income and no net income, showing number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, and income tax; also inactive corporations reporting no income data, calendar year 1927 [1]

Industrial groups	Total number of returns	Corporations reporting net income			
		Number of returns	Per cent of total reporting	Gross income [2]	Deductions
Agriculture and related industries	9,905	4,445	44.88	$633,781,952	$555,204,778
Mining and quarrying	18,519	5,232	28.25	2,259,850,477	1,983,541,814
Manufacturing:					
Food products, beverages, and tobacco	15,524	9,232	59.47	9,702,208,946	9,116,388,494
Textiles and textile products	13,851	8,240	59.49	6,285,401,148	5,867,916,969
Leather and leather products	2,411	1,448	60.06	1,415,200,205	1,316,128,393
Rubber and related products	655	335	51.14	1,039,525,022	969,271,870
Lumber and wood products	7,816	4,178	53.45	1,929,813,782	1,804,405,285
Paper, pulp, and products	2,083	1,386	66.54	1,401,780,073	1,277,792,262
Printing and publishing	10,679	6,734	63.06	2,185,712,460	1,987,236,807
Chemicals and allied substances	7,229	3,960	54.78	6,799,331,331	6,303,474,059
Stone, clay, and glass products	4,682	2,587	55.25	1,357,109,268	1,199,846,411
Metal and metal products	20,379	11,412	56.00	16,256,966,289	14,755,692,555
All other manufacturing industries	8,106	4,108	50.68	1,761,042,343	1,597,290,392
Total manufacturing	93,415	53,620	57.40	50,134,090,867	46,195,443,497
Construction	17,609	10,071	57.19	2,413,183,931	2,242,023,968
Transportation and other public utilities	22,912	13,855	60.47	12,844,090,391	11,255,210,330
Trade	122,360	74,747	61,09	33,512,875,844	32,356,005,639
Service—professional, amusements, hotels, etc	34,193	18,287	53.48	2,680,916,440	2,436,452,590
Finance—banking, insurance, real estate and holding companies, stockbrokers, etc	137,425	78,100	56.83	10,797,009,957	[3] 9,274,176,159
Nature of business not given	18,693	1,492	7.98	48,539,858	44,396,681
Grand total	475,031	259,849	54.70	115,324,339,717	106,342,455,456

Industrial groups	Corporations reporting net income				
	Net income	Net loss for prior year	Income tax		
			Amount	Per cent of net income	Per cent of total tax
Agriculture and related industries	$78,577,174	$6,504,006	$9,053,541	11.52	0.80
Mining and quarrying	276,308,663	12,470,132	34,898,460	12.63	3.09
Manufacturing:					
Food products, beverages, and tobacco	585,820,452	11,483,361	75,793,776	12.94	6.70
Textiles and textile products	417,484,179	34,032,009	50,341,461	12.06	4.45
Leather and leather products	99,071,812	7,013,367	12,229,044	12.34	1.08
Rubber and related products	70,253,152	4,098,922	8,849,421	12.60	.78
Lumber and wood products	125,408,497	4,474,624	15,611,798	12.45	1.38
Paper, pulp, and products	123,987,811	3,074,225	16,063,362	12.96	1.42
Printing and publishing	198,475,653	3,965,318	25,123,328	12.66	2.22
Chemicals and allied substances	495,857,272	8,398,156	64,766,664	13.06	5.73
Stone, clay, and glass products	157,262,857	1,698,714	20,563,697	13.08	1.82
Metal and metal products	1,501,273,734	14,568,659	198,066,290	13.19	17.52
All other manufacturing industries	163,751,951	7,339,699	20,325,669	12.41	1.80
Total manufacturing	3,938,647,370	100,147,054	507,734,510	12.89	44.90
Construction	171,159,963	9,706,168	20,078,238	11.73	1.78
Transportation and other public utilities	1,588,880,061	12,319,687	210,877,896	13.27	18.65
Trade	1,156,870,205	39,084,547	137,351,547	11.87	12.15
Service—professional, amusements, hotels, etc	244,463,850	11,300,385	28,625,757	11.71	2.53
Finance—banking, insurance, real estate and holding companies, stockbrokers, etc	1,522,833,798	52,412,730	181,705,991	11.93	16.07
Nature of business not given	4,143,177	348,666	348,188	8.40	.03
Grand total	8,981,884,261	244,293,375	1,130,674,128	12.59	100.00

[1] Fiscal-year returns are included. (See p. 1.)
[2] Gross income corresponds to total income as reported on the face of the return plus the cost of goods sold.
[3] Includes special nonexpense deductions of life-insurance companies. (See p. 15.)

Corporation returns, distributed by major industrial groups and by corporations reporting net income and no net income, showing number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, and income tax; also inactive corporations reporting no income data, calendar year 1927—Continued

Industrial groups	Corporations reporting no net income					Inactive corporations reporting no income data	
	Number of returns	Per cent of total reporting	Gross income[2]	Deductions	Deficit	Number of returns	Per cent
Agriculture and related industries	4,460	45.02	$188,644,782	$250,537,986	$61,893,204	1,000	10.10
Mining and quarrying	7,804	42.14	1,576,985,724	1,823,910,004	246,924,280	5,483	29.61
Manufacturing:							
Food products, beverages, and tobacco	5,630	36.27	4,212,282,626	4,320,473,265	108,190,639	662	4.26
Textiles and textile products	5,343	38.57	1,522,067,615	1,642,883,544	120,815,929	268	1.94
Leather and leather products	903	37.45	316,039,057	337,741,647	21,702,590	60	2.49
Rubber and related products	284	43.36	407,271,983	426,628,469	19,356,486	36	5.50
Lumber and wood products	3,353	42.90	874,473,686	968,768,528	94,294,842	285	3.65
Paper, pulp, and products	642	30.82	267,599,523	281,213,919	13,614,396	55	2.64
Printing and publishing	3,629	33.98	380,416,720	415,204,715	34,787,995	316	2.96
Chemicals and allied substances	2,892	40.00	1,969,078,193	2,079,447,208	110,369,015	377	5.22
Stone, clay, and glass products	1,876	40.07	243,350,016	271,705,789	28,355,773	219	4.68
Metal and metal products	8,227	40.37	2,928,373,358	3,169,678,495	241,305,137	740	3.63
All other manufacturing industries	3,417	42.15	467,835,233	526,095,070	58,259,837	581	7.17
Total manufacturing	36,196	38.75	13,588,788,010	14,439,840,649	851,052,639	3,599	3.85
Construction	6,281	35.67	642,410,274	701,827,673	59,417,399	1,257	7.14
Transportation and other public utilities	6,982	30.48	2,295,882,216	2,493,354,643	197,472,427	2,075	9.05
Trade	44,931	36.72	7,430,839,801	7,793,179,145	362,339,344	2,682	2.19
Service—professional, amusements, hotels, etc	12,859	37.61	906,078,710	1,023,143,870	117,065,160	3,047	8.91
Finance—banking, insurance, real estate and holding companies, stockbrokers, etc	44,582	32.44	2,407,046,374	[3]2,973,223,283	566,176,909	14,743	10.73
Nature of business not given	1,731	9.26	37,335,838	46,733,852	9,398,014	15,170	82.76
Grand total	165,826	34.91	29,074,011,729	31,545,751,105	2,471,739,376	49,356	10.39

[2] Gross income corresponds to total income as reported on the face of the return plus the cost of goods sold.
[3] Includes special nonexpense deduction of life-insurance companies. (See p. 15.)

NET LOSS FOR PRIOR YEAR (CORPORATION RETURNS)

The net loss during a given taxable year in a trade or business regularly carried on by the taxpayer, as specifically defined in the revenue acts of 1921, 1924, and 1926, is allowed as a deduction in computing the net income of the taxpayer for the succeeding taxable year. If such net loss is in excess of the net income (computed without such deduction) for that year, the amount of the excess may be carried over and allowed as a deduction in computing the net income for the next succeeding taxable year.

Such net losses being of prior year origin are therefore not included in the current year deductions in arriving at the net income for the various years shown in this volume.

"Net loss for prior year" reported in the corporation returns filed for the calendar years 1922 to 1927, inclusive, and fiscal year returns to June 30 of the succeeding year (see p. 1) is given below.

Return for year:	Amount	Return for year—Contd.	Amount
1922	$501, 780, 287	1925	$243, 078, 565
1923	578, 307, 088	1926	235, 851, 012
1924	219, 727, 166	1927	244, 293, 375

AMOUNT OF CORPORATION NET INCOME EXEMPT FROM AND AMOUNT SUBJECT TO TAX

The corporation net income subject to tax is reduced by a credit of $2,000 allowed corporations with net income of $25,000 or less. For corporations with net income in excess of $25,000, but not in excess of $25,270, the method of computing the tax, as provided for in the revenue act, affords a variable amount of credit, but in every case less than $2,000. The revenue act of 1928 increased the credit to $3,000 for net incomes under $25,000 with a variable amount of credit for incomes up to $25,360, this change affecting some of the fiscal year returns included. A deduction for "Net loss for prior year" from net income for the current year is likewise permitted. The net income reported, also the net income not subject to, and the amount subject to tax in corporation returns for 1927, are shown below.

Net income		$8, 981, 884, 261
Net income not subject to tax:		
Net loss for prior year	$244, 293, 375	
Specific credit of $2,000 for corporations with net income not in excess of $25,000 and a variable amount of credit for corporations with net income in excess of $25,000 but not in excess of $25,270 (estimate)	323, 671, 663	
Total		567, 965, 038
Net income subject to tax		8, 413, 919, 223

DIVIDEND DISTRIBUTION

The amount of cash and stock dividends paid to shareholders on the capital stock of domestic corporations, as reported in the corporation income tax returns for 1927, is shown by States and Territories in basic Table 13 (p. 311) and by industrial divisions in basic Table 14 (pp. 312–323). A presentation of the aggregate amounts of dividends distributed for the years 1922 to 1927, inclusive, for all corporations is given below.

Cash and stock dividends distributed by years [1]

Year	Aggregate		Corporations reporting net income		Corporations reporting no net income	
	Cash dividends	Stock dividends	Cash dividends	Stock dividends	Cash dividends	Stock dividends
1922	$3, 436, 715, 104	$3, 348, 049, 865	$3, 182, 869, 985	$3, 166, 915, 574	$253, 845, 119	$181, 134, 291
1923	4, 169, 117, 678	891, 285, 583	3, 820, 619, 642	787, 167, 102	348, 498, 036	104, 118, 481
1924	4, 338, 822, 858	510, 525, 809	3, 994, 990, 754	466, 820, 095	343, 832, 104	43, 705, 714
1925	5, 189, 474, 507	544, 431, 367	4, 817, 301, 320	502, 489, 520	372, 173, 187	41, 941, 847
1926	5, 945, 292, 657	757, 649, 610	5, 530, 210, 586	716, 219, 451	415, 082, 071	41, 430, 159
1927	6, 423, 767, 181	692, 501, 245	5, 786, 065, 738	632, 177, 901	637, 701, 443	60, 323, 344

[1] Cash dividends and stock dividends of capital stock of life insurance companies are not included.

COMPILED RECEIPTS AND STATUTORY DEDUCTIONS (CORPORATION RETURNS)

The income statement of compiled receipts and statutory deductions of corporations as reported in the income-tax returns, also net profit (or deficit), net income, tax, net profit after deducting tax, and cash and stock dividends, segregated by major industrial groups, is shown in basic Table 14, pages 312–313. Part 1 shows the data for all corporations, part 2 for corporations reporting net income, and part 3 for corporations reporting no net income. Basic Table 15, pages 324–325, shows for all corporations the income and deduction items expressed in percentages of such total receipts as are compiled and the profits from sales in percentages of gross sales.

CORPORATION RETURNS, DISTRIBUTION BY SIZE OF NET INCOME AND DEFICIT

The following table shows for corporations, distributed by size of net income, size of deficit, and inactive corporations, the number of returns, amount of net income or deficit, amount of tax, and relative percentages. Basic Table 18 (pp. 365–370) shows the returns distributed by size of net income and deficit, by industrial divisions.

ALL CORPORATIONS

Size of net income	Number of returns showing net income	Per cent	Amount of net income	Per cent	Amount of tax	Per cent
Under $1,000	70,299	27.05	$27,806,395	0.31	$8,540	0.12
$1,000 to $2,000	52,044	20.03	79,589,268	.89	32,184	
$2,000 to $3,000	26,470	10.19	64,351,482	.72	1,337,383	
$3,000 to $4,000	15,048	5.79	52,633,692	.59	2,604,853	.23
$4,000 to $5,000	9,914	3.82	44,367,754	.49	2,839,630	.25
$5,000 to $10,000	27,690	10.66	197,100,206	2.19	16,942,577	1.50
$10,000 to $15,000	11,387	4.38	137,633.906	1.53	13,900,194	1.23
$15,000 to $20,000	9,912	3.81	165,701,312	1.84	17,981,849	1.59
$20,000 to $25,000	6,217	2.39	140,165,752	1.56	16,046,765	1.42
$25,000 to $50,000	12,518	4.82	447,199,459	4.98	57,597,798	5.09
$50,000 to $100,000	8,299	3.19	580,909,267	6.48	75,700,536	6.70
$100,000 to $250,000	5,823	2.24	901,979,956	10.04	114,258,190	10.11
$250,000 to $500,000	2,047	.79	714,494,467	7.95	91,277,843	8.07
$500,000 to $1,000,000	1,139	.44	788,890,764	8.78	103,168,307	9.13
$1,000,000 to $5,000,000	855	.33	1,700,282,717	18.93	222,661,223	19.69
$5,000,000 and over	187	.07	2,938,777,864	32.72	394,316,256	34.87
Total for returns showing net income	259,849	100.00	8,981,884,261	100.00	1,130,674,128	100.00

Size of deficit	Number of returns showing no net income	Per cent	Amount of deficit	Per cent
Under $1,000	49,199	29.67	$22,260,980	0.90
$1,000 to $2,000	23,543	14.20	35,201,966	1.42
$2,000 to $3,000	15,379	9.27	38,056,867	1.54
$3,000 to $4,000	11,321	6.83	39,367,959	1.59
$4,000 to $5,000	8,333	5.03	37,228,992	1.51
$5,000 to $10,000	23,198	13.99	166,072,281	6.72
$10,000 to $15,000	10,118	6.10	125,106,434	5.06
$15,000 to $20,000	5,633	3.40	98,125,977	3.97
$20,000 to $25,000	3,776	2.28	85,380,525	3.46
$25,000 to $50,000	7,863	4.74	273,897,401	11.08
$50,000 to $100,000	4,019	2.42	277,499,065	11.23
$100,000 to $250,000	2,327	1.41	351,234,547	14.21
$250,000 to $500,000	654	.39	225,694,160	9.13
$500,000 to $1,000,000	257	.15	176,554,346	7.14
$1,000,000 to $5,000,000	188	.11	351,194,669	14.21
$5,000,000 and over	18	.01	168,863,207	6.83
Total for returns showing deficit	165,826	100.00	2,471,739,376	100.00
Inactive corporations, no income data reported	49,356			

ASSETS AND LIABILITIES (CORPORATION RETURNS)

In the tables immediately following are shown for 379,158 corporations out of 475,031 filing income tax returns a summary statement of the principal assets and liabilities as of December 31, 1927, or at the close of the fiscal year nearest thereto, and a comparative statement showing, by size of net income, the number of corporation returns filed and the number of balance sheets tabulated. The variance between the number of balance sheets tabulated and the number of returns filed is due to the data for assets and liabilities not being reported on all returns. In Tables 19 and 20 (pp. 371–383) are shown the same data by industrial groups for corporations reporting net income and no net income and in aggregate for all corporations.

In the analysis of the balance sheets items not otherwise distributed are included in "Miscellaneous assets" or "Miscellaneous liabilities." Some of these items are—

Miscellaneous assets.—Investments in affiliated companies; stocks and bonds other than tax-exempt obligations; patents, good will, formulas, trade-marks, etc.

Miscellaneous liabilities.—Reserves; accrued expenses; unadjusted credits; deposits (time, saving, demand, etc.) reported by banks; reserves, other funds, capital stock, and surplus for life-insurance companies.

Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1927, or at close of fiscal year nearest thereto, by corporations reporting net income and no net income

Assets and liabilities	Aggregate	Corporations reporting net income	Corporations roeporntting net income
Assets:			
Cash (in till and deposits in banks)	$16,851,216,594	$13,553,883,635	$3,297,332,959
Notes receivable [1]	32,365,006,588	26,744,074,848	5,620,931,740
Accounts receivable (less reserve for bad debts)	18,594,380,445	14,217,823,903	4,376,556,542
Inventory	21,005,344,454	15,968,217,154	5,037,127,300
Tax-exempt investments—			
Obligations of State and Territories or political subdivisions thereof	2,223,478,480	1,659,060,272	564,418,208
Securities issued under the Federal farm loan act and obligations of the United States or its possessions	7,557,042,033	5,938,024,437	1,619,017,596
Total tax exempt investments	9,780,520,513	7,597,084,709	2,183,435,804
Real estate, buildings, and equipment (less depreciation)	104,945,293,326	76,591,078,349	28,354,214,977
Miscellaneous assets, not distributed	84,000,555,302	66,291,822,612	17,708,732,690
Total assets	287,542,317,222	220,963,985,210	66,578,332,012
Liabilities:			
Notes payable	13,021,037,104	7,623,900,880	5,397,136,224
Accounts payable	11,104,858,036	7,350,443,339	3,754,414,697
Bonded debt and mortgages	34,739,571,192	24,372,370,019	10,367,201,173
Miscellaneous liabilities not distributed	96,274,333,003	77,830,351,544	18,443,981,459
Capital stock—			
Preferred	17,800,278,039	12,628,211,902	5,172,066,137
Common	74,080,965,946	54,447,219,851	19,633,746,095
Total capital stock	91,881,243,985	67,075,431,753	24,805,812,232
Surplus	45,414,697,191	37,871,193,370	7,543,503,821
Less deficit	4,893,423,289	1,159,705,695	3,733,717,594
Net surplus	40,521,273,902	36,711,487,675	3,809,786,227
Total liabilities	287,542,317,222	220,963,985,210	66,578,332,012

[1] Includes loans and discounts from bank statements which for 1926 were included in "Miscellaneous assets."

Corporation returns—Comparative statement showing by size of net income the number of corporation income tax returns filed and the number of balance sheets tabulated; also the number showing par-value and no-par-value common stock

Size of net income	Number of corporation income-tax returns filed	Number of corporation balance sheets tabulated					
		Total	Per cent of balance sheets to returns filed	Showing par-value common stock	Showing no-par-value common stock	Per cent	
						Showing par-value common stock	Showing no-par-value common stock
Under $5,000	173,775	146,281	84.18	136,602	9,679	93.38	6.62
$5,000 to $10,000	27,690	27,189	98.19	26,340	849	96.87	3.13
$10,000 to $25,000	27,516	27,256	99.06	26,432	824	96.98	3.02
$25,000 to $50,000	12,518	12,384	98.93	11,949	435	96.49	3.51
$50,000 to $100,000	8,299	8,227	99.13	7,947	280	96.60	3.40
$100,000 to $500,000	7,870	7,791	99.00	7,491	300	96.15	3.85
$500,000 to $1,000,000	1,139	1,125	98.77	1,052	73	93.51	6.49
$1,000,000 to $5,000,000	855	845	98.83	779	66	92.19	7.81
$5,000,000 and over	187	186	99.47	173	13	93.01	6.99
Reporting net income	259,849	231,284	89.01	218,765	12,519	94.58	5.42
Reporting no net income	165,826	147,872	89.17	137,375	10,497	92.90	7.10
Inactive corporations reporting no income data	49,356						
Grand total	475,031	379,156	79.82	356,140	23,016	93.93	6.07

CORPORATION FISCAL YEAR RETURNS

The tabulations for fiscal year returns are compiled from returns filed by corporations whose fiscal year is other than the calendar year. The returns are also included in the general tables of corporation income throughout this report and fall within one or more of the following conditions: Full 12 months' period, net income of $2,000 and over; net deficit of $500,000 and over; gross sales or other items of $5,000,000 and over, or net loss for prior year deduction. The compilation also includes a limited number of returns showing net income of less than $2,000, or deficit, and not falling under the other conditions stated above. This is also true of the tables prepared from the fiscal-year returns as well as part year returns for 1925 and 1926, published in the Statistics of Income for 1926, except that for returns for the months, July to November, inclusive, for these years, a considerably larger number of returns was included showing net income of $2,000 or less or deficits, and not falling in the above categories.

Corporation returns filed for fiscal year, showing the total number of returns, number reporting net income and no net income, amount of net income or deficit, net loss for prior year and income tax—Included in corporation tables for 1927

[Fiscal year terminating not earlier than July 1, 1927, nor later than June 30, 1928]

FISCAL YEAR RETURNS DISTRIBUTED BY MONTH ENDING—

Month ended	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
		Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
July, 1927	1,498	1,468	$51,128,960	$3,201,961	$6,138,619	30	$1,772,729
August, 1927	1,253	1,233	88,455,703	2,850,789	11,312,778	20	2,760,117
September, 1927	1,302	1,279	76,981,194	4,636,369	9,526,649	23	7,304,849
October, 1927	1,101	1,082	103,075,317	3,041,554	13,371,227	19	11,338,952
November, 1927	1,615	1,608	155,664,182	3,710,481	20,207,009	7	1,957,500
January, 1928	2,596	2,587	147,123,415	3,796,243	18,819,225	9	5,562,460
February, 1928	1,257	1,245	77,713,377	2,493,832	9,481,870	12	3,283,755
March, 1928	1,754	1,741	58,644,380	4,072,926	6,885,185	13	4,564,159
April, 1928	1,595	1,580	77,270,841	2,627,562	9,332,221	15	9,747,020
May, 1928	1,865	1,852	61,856,233	4,741,106	6,968,657	13	9,183,570
June, 1928	4,272	4,226	203,843,024	7,463,768	24,150,354	46	18,825,110
Total fiscal year	20,108	19,901	1,101,756,626	42,636,591	136,193,821	207	76,300,221

FISCAL YEAR RETURNS DISTRIBUTED BY SIZE OF NET INCOME AND NET DEFICIT

Distribution	Number of returns	Net income	Income tax
Reporting net income:			
Size of net income—			
Under $1,000	339	$135,906	$531
$1,000 to $2,000	346	507,534	3,083
$2,000 to $3,000	3,230	7,837,657	133,746
$3,000 to $4,000	1,961	6,786,797	288,587
$4,000 to $5,000	1,428	6,373,213	371,650
$5,000 to $10,000	3,787	26,922,224	2,122,956
$10,000 to $25,000	3,837	62,409,721	6,390,180
$25,000 to $50,000	1,974	70,732,914	8,507,781
$50,000 to $100,000	1,348	96,522,723	11,945,669
$100,000 to $500,000	1,307	265,797,047	33,551,225
$500,000 to $1,000,000	194	136,543,425	17,555,456
$1,000,000 to $5,000,000	138	267,164,472	35,061,547
$5,000,000 and over	12	154,022,993	20,261,410
Total reporting net income	19,901	1,101,756,626	136,193,821
Reporting no net income:			
Size of deficit—			
Under $1,000	12	6,262	
$1,000 to $2,000	18	25,293	
$2,000 to $3,000	9	21,592	
$3,000 to $4,000	5	17,035	
$4,000 to $5,000	4	17,312	
$5,000 to $10,000	15	110,342	
$10,000 to $25,000	19	300,797	
$25,000 to $50,000	17	1,011,751	
$50,000 to $100,000	17	1,303,646	
$100,000 to $500,000	40	10,506,603	
$500,000 to $1,000,000	30	19,569,384	
$1,000,000 to $5,000,000	21	43,410,204	
$5,000,000 and over			
Total reporting deficit	207	76,300,221	

In basic Table 21 (pp. 384–388) the fiscal year returns are distributed by industrial groups and by corporations reporting net income and no net income; also amount of net income, net loss for prior year, income tax, and amount of deficit. In basic Table 22 (pp. 389–399), parts 1, 2, and 3, is shown the distribution of compiled receipts and statutory deductions, by months ending the fiscal year, and for returns showing net income, no net income, and in aggregate.

CORPORATION PART YEAR RETURNS

The returns filed by corporations for less than 12 months represent reorganizations, consolidations, disintegrations, newly organized businesses, liquidating corporations, and changes from calendar year to fiscal year, or vice versa, and are also included in the general corporation income tables in this report.

Below are shown for part year returns the total number, number reporting net income and no net income, net income, deficit, net loss for prior year and income tax. The part year returns likewise fall under the same conditions as to net income, deficit, etc., as govern the returns used in the tabulations for fiscal year returns.

Corporation part year returns, 1927

Total number of returns		5, 377
Corporations reporting net income:		
Number of returns	5, 329	
Net income	$158, 348, 852	
Net loss for prior year	$7, 346, 488	
Income tax	$19, 164, 477	
Corporations reporting no net income:		
Number of returns	48	
Deficit	$25, 881, 409	

HISTORICAL SUMMARIES

SUMMARY OF INCOME AND TAX, BY YEARS (INDIVIDUAL RETURNS)

A résumé of the number of income-tax returns filed, the net income, and tax reported for each of the years since the inception of the present period of income taxation follows herewith. The income-tax returns filed by individuals, 1916–1927, inclusive, by States, showing number, net income, and tax, as well as the average net income and average tax per return, are exhibited in Table 10, pages 163–175. The income-tax returns filed by corporations for 1916 to 1927, inclusive, by States, showing total number of returns, number reporting net income and no net income, amount of gross income, net income or deficit, and income tax, also relative percentages, are presented in Table 23, pages 400–421. An outline of important changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals is shown on pages 32–39.

Individual returns, calendar years 1913 to 1927, showing number of returns and net income

Year	Number of returns					Net income
	Total	Taxable	Nontaxable	Per cent of total		
				Taxable	Nontaxable	
1913	357,598					$3,900,000,000
1914	357,515					4,000,000,000
1915	336,652					4,600,000,000
1916	437,036	362,970	74,066	83	17	6,300,000,000
1917	3,472,890	2,707,234	765,656	78	22	13,700,000,000
1918	4,425,114	3,392,863	1,032,251	77	23	16,000,000,000
1919	5,332,760	4,231,181	1,101,579	79	21	19,900,000,000
1920	7,259,944	5,518,310	1,741,634	76	24	23,700,000,000
1921	6,662,176	3,589,985	3,072,191	54	46	19,600,000,000
1922	6,787,481	3,681,249	3,106,232	54	46	21,400,000,000
1923	7,698,321	4,270,121	3,428,200	55	45	24,800,000,000
1924	7,369,788	4,489,698	2,880,090	61	39	25,700,000,000
1925	4,171,051	2,501,166	1,669,885	60	40	21,900,000,000
1926	4,138,092	2,470,990	1,667,102	60	40	21,960,000,000
1927	4,101,547	2,440,941	1,660,606	59	41	22,545,000,000

Income and profits taxes in individual returns, calendar years 1913 to 1927 [1]

Year	Tax before tax credits				Credits against tax [2]	Tax
	Normal tax	Surtax	Tax on capital net gain 12½ per cent	Total		
1913	$12,728,038	$15,525,497		$28,253,535		$28,253,535
1914	16,559,493	24,486,669		41,046,162		41,046,162
1915	23,995,777	43,947,818		67,943,595		67,943,595
1916	51,440,558	121,946,136		173,386,694		173,386,694
1917	156,897,441	433,345,732		[3] 896,630,719		[3] 896,630,719
1918	476,432,808	651,289,027		1,127,721,835		1,127,721,835
1919	468,104,801	801,525,303		1,269,630,104		1,269,630,104
1920	478,249,919	596,803,767		1,075,053,686		1,075,053,686
1921	308,059,422	411,327,684		719,387,106		719,387,106
1922	355,409,840	474,581,111	$31,066,357	861,057,308		861,057,308
1923	378,387,954	464,918,056	38,915,500	882,221,510	[4] $220,555,377	661,666,133
1924	257,794,728	437,540,797	48,603,064	743,938,589	39,673,199	704,265,390
1925	216,360,163	432,853,170	117,570,971	766,784,304	32,229,121	734,555,183
1926	200,599,384	448,330,446	112,509,705	761,439,535	28,968,745	732,470,790
1927	215,817,075	511,731,376	134,033,966	861,582,417	30,942,983	830,639,434

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32–39. Amounts shown for 1913–1915, inclusive, are receipts for fiscal year ended June 30, immediately following, as shown in annual report of commissioner of Internal Revenue, which receipts include fines, penalties, additional assessments, etc. 1916 and subsequent years tax is amount reported on returns.

[2] Includes credit of 25 per cent of tax on earned income and credit of 12½ per cent on capital net loss and excludes credit for income and profits taxes paid to a foreign country or a possession of the United States and credit for income tax paid at source.

[3] Includes war excess-profits taxes of $101,249,781 on individuals and of $103,887,984 on partnerships.

[4] 25 per cent reduction provided for in section 1200 (a) of revenue act of 1924.

Number of individual returns, calendar years 1914 to 1927, by income classes [1]

Income classes	1914	1915	1916	1917	1918	1919	1920
$1,000 to $2,000	----------	----------	----------	1,640,758	1,516,938	1,924,872	2,671,950
$2,000 to $3,000	----------	----------	----------	838,707	1,496,878	1,569,741	2,569,316
$3,000 to $5,000	149,279	127,994	157,149	560,763	932,336	1,180,488	1,337,116
$5,000 to $10,000	127,448	120,402	150,553	270,666	319,356	438,851	455,442
$10,000 to $25,000	58,603	60,284	80,880	112,502	116,569	162,485	171,830
$25,000 to $50,000	14,676	17,301	23,734	30,391	28,542	37,477	38,548
$50,000 to $100,000	5,161	6,847	10,452	12,439	9,996	13,320	12,093
$100,000 to $150,000	1,189	1,793	2,900	3,302	2,358	2,983	2,191
$150,000 to $300,000	769	1,326	2,437	2,347	1,514	1,864	1,063
$300,000 to $500,000	216	376	714	559	382	425	239
$500,000 to $1,000,000	114	209	376	315	178	189	123
$1,000,000 and over	60	120	206	141	67	65	33
Total	357,515	336,652	[2] 429,401	3,472,890	4,425,114	5,332,760	7,259,944

Income classes	1921	1922	1923	1924	1925	1926	1927
Under $1,000	401,849	402,076	368,502	344,876	98,178	119,513	126,745
$1,000 to $2,000	2,440,544	2,471,181	2,523,150	2,413,881	1,071,992	1,045,519	996,098
$2,000 to $3,000	2,222,031	2,129,898	2,472,641	2,112,993	842,528	837,792	855,762
$3,000 to $5,000	1,072,146	1,190,115	1,719,625	1,800,900	1,327,683	1,240,400	1,209,345
$5,000 to $10,000	353,247	391,373	387,842	437,330	503,652	560,549	567,700
$10,000 to $25,000	132,344	151,329	170,095	191,216	236,779	246,730	252,079
$25,000 to $50,000	28,946	35,478	39,832	47,061	59,721	57,487	60,123
$50,000 to $100,000	8,717	12,000	12,452	15,816	20,958	20,520	22,573
$100,000 to $150,000	1,367	2,171	2,339	3,065	4,759	4,724	5,261
$150,000 to $300,000	739	1,323	1,301	1,876	3,223	3,267	3,873
$300,000 to $500,000	162	309	327	457	892	892	1,141
$500,000 to $1,000,000	63	161	141	242	479	468	557
$1,000,000 and over	21	67	74	75	207	231	290
Total	6,662,176	6,787,481	7,698,321	7,369,788	4,171,051	4,138,092	4,101,547

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 32–39.

[2] This total is exclusive of 7,635 returns of married women made separate from returns of husbands. In 1916 the net income on returns filed separately by husband and wife is combined and the total appears as one return. In all other years the returns of married women filed separately are included in their individual income classes independently of the husband's income.

NOTE.—The returns for 1913 are omitted, as they pertain only to the last 10 months of that year.

Individual returns, net income reported for calendar years 1916 to 1927, by income classes [1]

Income classes	Net income				
	1916	1917 [2]	1918 [2]	1919 [2]	1920 [2]
$1,000 to $2,000	----------	$2,461,137,000	$2,232,354,577	$2,829,113,151	$4,050,066,618
$2,000 to $3,000	----------	2,064,977,328	3,626,824,833	3,807,286,365	6,184,543,368
$3,000 to $5,000	$624,669,015	2,115,864,601	3,535,219,007	4,513,264,030	5,039,607,239
$5,000 to $10,000	1,037,247,977	1,827,508,088	2,145,690,016	2,954,137,253	3,068,330,963
$10,000 to $25,000	1,235,015,786	1,687,165,619	1,736,548,050	2,412,275,757	2,547,904,786
$25,000 to $50,000	822,661,658	1,042,320,083	978,042,710	1,277,364,635	1,307,785,113
$50,000 to $100,000	722,795,474	846,894,335	679,720,737	896,497,209	810,386,333
$100,000 to $150,000	357,355,318	400,492,040	284,106,740	358,392,923	265,511,505
$150,000 to $300,000	505,859,406	474,651,960	305,024,817	371,148,536	215,138,673
$300,000 to $500,000	271,938,017	209,904,969	144,543,428	159,070,948	89,313,552
$500,000 to $1,000,000	256,771,325	214,631,270	119,075,548	128,290,396	79,962,894
$1,000,000 and over	464,263,644	306,835,914	137,486,892	152,650,245	77,078,139
Total	6,298,577,620	13,652,383,207	15,924,639,355	19,859,491,448	23,735,629,183

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 32–39.

[2] Net income for returns under $5,000 estimated on basis of sample. See p. 1.

Individual returns, net income reported for calendar years 1916 to 1927, by income classes—Continued

Income classes	Net income			
	1921 [2]	1922 [2]	1923 [2]	1924 [2]
Under $1,000	$213,849,934	$247,564,383	$252,513,019	$235,451,546
$1,000 to $2,000	3,620,761,768	3,630,570,922	3,693,641,547	3,564,474,084
$2,000 to $3,000	5,325,931,265	5,153,497,468	6,073,443,625	5,277,147,446
$3,000 to $5,000	4,054,891,244	4,500,557,809	6,469,194,945	6,827,924,126
$5,000 to $10,000	2,378,759,237	2,641,904,702	2,653,026,193	2,991,187,905
$10,000 to $25,000	1,958,156,206	2,255,871,780	2,538,079,115	2,855,396,811
$25,000 to $50,000	979,629,305	1,208,273,932	1,350,680,468	1,599,848,363
$50,000 to $100,000	582,230,218	805,223,854	833,898,237	1,066,783,643
$100,000 to $150,000	163,520,999	260,203,553	280,656,213	377,644,950
$150,000 to $300,000	145,948,047	266,814,381	260,584,012	374,609,374
$300,000 to $500,000	61,342,550	116,672,075	124,569,194	171,248,552
$500,000 to $1,000,000	42,780,426	107,670,678	95,107,209	158,462,179
$1,000,000 and over	49,411,329	141,386,993	152,071,881	155,974,475
Total	19,577,212,528	21,336,212,530	24,777,465,658	25,656,153,454

Income classes	Net income		
	1925 [2]	1926 [2]	1927 [2]
Under $1,000	$58,305,538	$67,237,548	$72,230,684
$1,000 to $2,000	1,774,601,508	1,747,917,122	1,645,575,700
$2,000 to $3,000	2,047,969,883	2,042,903,198	2,062,275,084
$3,000 to $5,000	5,236,003,283	4,872,788,835	4,700,816,426
$5,000 to $10,000	3,463,852,012	3,838,953,366	3,895,759,157
$10,000 to $25,000	3,544,898,379	3,660,622,482	3,748,057,507
$25,000 to $50,000	2,032,239,284	1,954,653,219	2,051,770,684
$50,000 to $100,000	1,418,948,285	1,389,339,134	1,535,387,374
$100,000 to $150,000	572,859,982	570,189,915	636,018,520
$150,000 to $300,000	655,300,217	661,411,549	787,270,255
$300,000 to $500,000	339,773,657	340,214,162	431,121,727
$500,000 to $1,000,000	327,367,523	317,881,202	378,166,589
$1,000,000 and over	422,456,852	494,393,917	600,640,846
Total	21,894,576,403	21,958,505,649	22,545,090,553

[2] Net income for returns under $5,000 estimated on basis of sample. See p. 1.

Individual returns, tax reported for calendar years 1916 to 1927, by income classes [1]

Income classes	Tax				
	1916	1917	1918	1919	1920
$1,000 to $2,000		$16,243,504	$26,481,602	$24,696,200	$36,859,732
$2,000 to $3,000		9,097,378	35,415,344	28,257,861	45,507,821
$3,000 to $5,000	$775,804	18,283,457	82,928,720	75,914,847	83,496,116
$5,000 to $10,000	6,301,183	44,066,389	93,057,963	91,537,910	97,886,033
$10,000 to $25,000	11,637,014	80,695,149	142,448,679	164,832,523	172,259,321
$25,000 to $50,000	11,602,681	76,593,344	130,240,648	154,946,343	154,265,276
$50,000 to $100,000	16,298,587	85,027,556	147,428,655	186,357,608	163,717,719
$100,000 to $150,000	12,423,481	55,766,236	95,680,064	118,705,303	86,587,694
$150,000 to $300,000	24,007,267	86,718,157	136,155,916	163,695,349	92,604,423
$300,000 to $500,000	17,951,410	50,227,598	79,164,847	86,031,032	47,043,461
$500,000 to $1,000,000	20,901,911	59,349,187	69,834,148	76,228,132	45,641,005
$1,000,000 and over	51,487,356	109,424,999	88,885,249	99,026,996	49,185,085
Total	173,386,694	691,492,954	1,127,721,835	1,269,630,104	1,075,053,686

Income classes	Tax			
	1921	1922	1923	1924
Under $1,000	$173,678	$246,636	$316,602	$145,629
$1,000 to $2,000	29,160,654	27,081,089	18,252,646	10,432,394
$2,000 to $3,000	20,712,373	20,729,737	16,605,972	10,207,284
$3,000 to $5,000	42,743,604	47,533,306	46,048,427	26,865,387
$5,000 to $10,000	68,871,422	70,387,912	54,074,735	28,827,944
$10,000 to $25,000	126,886,110	123,575,960	103,109,350	78,068,669
$25,000 to $50,000	112,909,840	125,697,249	103,600,750	109,359,811
$50,000 to $100,000	115,711,635	144,692,555	168,878,597	136,636,004
$100,000 to $150,000	52,330,056	71,337,246	55,719,390	75,677,735
$150,000 to $300,000	61,495,988	98,810,408	62,104,203	92,480,898
$300,000 to $500,000	31,859,630	43,488,227	31,668,552	45,771,131
$500,000 to $1,000,000	25,112,090	38,559,344	25,498,434	42,585,301
$1,000,000 and over	31,419,726	49,517,639	35,788,475	47,207,203
Total	719,387,106	861,057,308	661,666,133	704,265,390

Income classes	Tax		
	1925	1926	1927
Under $1,000	$68,557	$55,538	$39,980
$1,000 to $2,000	1,704,087	1,761,233	1,233,658
$2,000 to $3,000	3,809,422	4,216,702	3,970,412
$3,000 to $5,000	8,326,214	7,245,433	6,508,177
$5,000 to $10,000	19,149,177	20,272,195	20,664,502
$10,000 to $25,000	74,171,952	72,464,803	74,225,906
$25,000 to $50,000	120,688,692	112,796,680	119,475,301
$50,000 to $100,000	147,842,780	140,946,589	156,674,952
$100,000 to $150,000	79,471,792	77,900,137	87,397,904
$150,000 to $300,000	103,058,819	103,997,156	123,775,837
$300,000 to $500,000	55,721,982	55,255,627	73,750,177
$500,000 to $1,000,000	53,674,188	53,665,366	64,265,391
$1,000,000 and over	66,867,521	81,893,331	98,657,237
Total	734,555,183	732,470,790	830,639,434

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 32-39. Distribution of income classes under $5,000 estimated, based on sample. (See p. 1.)

Individual returns, average amount of tax and average rate of tax by income classes calendar years 1916 to 1927 [1]

Income classes	1916		1917		1918		1919	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
$1,000 to $2,000	----------	-------	$9.90	0.66	$17.46	1.19	$12.83	0.87
$2,000 to $3,000	----------	-------	10.85	.44	23.66	.98	18.00	.74
$3,000 to $5,000	$4.94	0.12	32.60	.86	88.95	2.35	64.31	1.68
$5,000 to $10,000	41.85	.61	162.80	2.41	291.39	4.34	208.59	3.10
$10,000 to $25,000	143.88	.94	717.27	4.78	1,222.01	8.20	1,014.45	6.83
$25,000 to $50,000	488.86	1.41	2,520.26	7.34	4,563.12	13.32	4,134.44	12.13
$50,000 to $100,000	1,559.37	2.25	6,835.56	10.04	14,748.76	21.69	13,990.81	20.79
$100,000 to $150,000	4,283.96	3.48	16,888.62	13.92	40,576.79	33.68	39,793.93	33.12
$150,000 to $300,000	9,851.16	4.75	36,948.51	18.27	89,871.89	44.64	87,497.50	43.94
$300,000 to $500,000	25,142.03	6.60	89,852.59	23.93	207,237.82	54.77	202,425.96	54.08
$500,000 to $1,000,000	55,590.19	8.14	188,410.12	27.63	392,326.67	58.65	403,323.45	59.42
$1,000,000 and over	249,938.62	11.09	776,063.82	35.65	1,326,645.51	64.65	1,523,492.25	64.87
General average	396.60	2.75	199.11	5.06	254.85	7.08	238.08	6.39

Income classes	1920		1921		1922		1923	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under $1,000	----------	-------	$0.43	0.08	$0.61	0.10	$0.86	0.13
$1,000 to $2,000	$13.80	0.91	11.95	.81	10.96	.75	7.23	.49
$2,000 to $3,000	17.71	.74	9.32	.39	9.73	.40	6.72	.27
$3,000 to $5,000	62.44	1.66	39.87	1.05	39.94	1.06	26.78	.71
$5,000 to $10,000	214.92	3.19	194.97	2.90	179.85	2.66	139.42	2.04
$10,000 to $25,000	1,002.50	6.76	958.76	6.48	816.60	5.48	606.19	4.06
$25,000 to $50,000	4,001.90	11.80	3,900.71	11.53	3,542.96	10.40	2,600.94	7.67
$50,000 to $100,000	13,538.22	20.20	13,274.25	19.87	12,007.71	17.89	8,743.86	13.06
$100,000 to $150,000	39,519.71	32.61	38,280.95	32.00	32,859.16	27.42	23,821.89	19.85
$150,000 to $300,000	87,116.11	43.04	83,215.14	42.14	74,686.63	37.03	47,735.74	23.83
$300,000 to $500,000	196,834.56	52.67	196,664.38	51.94	140,738.60	37.27	96,845.72	25.42
$500,000 to $1,000,000	371,065.08	57.08	398,604.30	58.70	239,499.03	35.81	180,839.96	26.81
$1,000,000 and over	1,490,457.12	63.81	1,496,177.43	63.59	739,069.24	35.02	483,628.04	23.53
General average	148.08	4.53	107.98	3.67	126.86	4.04	85.95	2.67

Income classes	1924		1925		1926		1927	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under $1,000	$0.42	0.06	$0.70	0.12	$0.46	0.08	$.32	.06
$1,000 to $2,000	4.32	.29	1.59	.10	1.68	.10	1.24	.07
$2,000 to $3,000	4.83	.19	4.52	.19	5.03	.21	4.63	.19
$3,000 to $5,000	14.92	.39	6.27	.16	5.84	.15	5.38	.14
$5,000 to $10,000	65.92	.96	38.02	.55	36.16	.52	36.40	.53
$10,000 to $25,000	408.27	2.73	313.26	2.09	293.70	1.98	294.45	1.98
$25,000 to $50,000	2,323.79	6.84	2,020.85	5.94	1,962.12	5.77	1,987.18	5.82
$50,000 to $100,000	8,639.10	12.81	7,054.24	10.42	6,868.74	10.14	6,940.81	10.20
$100,000 to $150,000	24,690.94	20.04	16,699.26	13.87	16,490.26	13.66	16,612.41	13.74
$150,000 to $300,000	49,296.85	24.69	31,976.05	15.73	31,832.61	15.72	31,958.64	15.72
$300,000 to $500,000	100,155.65	26.73	62,468.59	16.40	61,945.77	16.24	64,636.44	17.11
$500,000 to $1,000,000	175,972.32	26.87	112,054.67	16.39	114,669.58	16.88	115,377.72	16.99
$1,000,000 and over	629,429.37	30.27	323,031.50	15.83	354,516.58	16.56	340,197.36	16.42
General average	95.56	2.74	176.11	3.35	177.00	3.33	202.52	3.68

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 32–39. Distribution of income classes under $5,000 estimated, based on sample. (See p. 1.)

Individual returns, total income distributed, by main sources, for calendar years 1916 to 1927 [1]

Distribution	Income											
	1916		1917		1918		1919		1920		1921	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Wages and salaries [2]	$1,851,276,776	22.17	$3,648,437,902	30.21	$8,267,391,550	46.59	$10,755,692,651	47.94	$15,270,373,354	57.22	$13,813,169,165	59.21
Business [3]	2,637,474,520	31.59	2,865,412,746	23.73	3,124,355,196	17.61	3,877,550,454	17.28	3,205,555,387	12.01	2,366,318,610	10.14
Partnerships [4]			775,086,665	6.42	1,214,914,422	6.85	1,831,430,243	8.16	1,701,229,432	6.37	1,341,186,308	5.75
Profits from sale of real estate, stocks, bonds, etc., other than profits reported as "capital net gain" [5]			318,170,617	2.63	291,185,704	1.64	999,364,287	4.45	1,020,542,719	3.82	462,858,673	1.98
Capital net gain from sale of assets held more than 2 years [6]												
Total	4,488,751,296	53.76	7,607,107,930	62.99	12,897,846,872	72.69	17,464,037,635	77.83	21,197,700,892	79.42	17,983,532,756	77.08
Rents and royalties	643,802,657	7.71	684,343,399	5.67	975,679,666	5.50	1,019,094,265	4.54	1,047,423,738	3.92	1,177,957,882	5.05
Interest and investment income [7]	701,084,156	8.39	936,715,456	7.76	1,403,485,691	7.91	1,437,401,878	6.41	1,647,749,856	6.17	1,643,344,489	7.05
Interest on Government obligations not wholly exempt from tax [8]							63,377,222	.28	61,549,572	.24	46,994,406	.20
Dividends on stock of domestic corporations [9]	2,136,468,625	25.59	2,848,842,499	23.58	2,468,749,244	13.90	2,453,774,825	10.94	2,735,845,795	10.25	2,476,952,399	10.62
Fiduciary [10]	379,795,249	4.55										
Total	3,861,150,687	46.24	4,469,901,354	37.01	4,847,914,601	27.31	4,973,648,190	22.17	5,492,568,961	20.58	5,345,249,176	22.92
Total income	8,349,901,983	100.00	12,077,009,284	100.00	17,745,761,473	100.00	22,437,685,825	100.00	26,690,269,853	100.00	23,328,781,932	100.00
General deductions:												
Miscellaneous	2,051,324,363	24.57	640,682,989	5.30	1,821,122,118	10.26	2,578,194,377	11.49	2,567,351,054	9.62	3,751,569,404	16.08
Loss from sale of real estate, stocks, and bonds, other than loss from sale of assets held more than 2 years												
Contributions [11]			245,080,088	2.03					387,289,616	1.45		
Total deductions	2,051,324,363	24.57	885,763,077	7.33	1,821,122,118	10.26	2,578,194,377	11.49	2,954,640,670	11.07	3,751,569,404	16.08
Net income	6,298,577,620	75.43	[12] 11,191,246,207	92.67	15,924,639,355	89.74	19,859,491,448	88.51	23,735,629,183	88.93	19,577,212,528	83.92

See footnotes at end of table.

Individual returns, total income distributed, by main sources, for calendar years 1916 to 1927—Continued

Distribution	Income											
	1922		1923		1924		1925		1926		1927	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Wages and salaries [2]	$13,693,992,791	55.06	$14,195,355,961	48.54	$13,617,662,626	46.04	$9,742,159,865	38.55	$9,994,314,530	39.27	$10,218,449,780	38.98
Business [3]	2,839,771,144	11.42	4,722,766,099	16.15	4,755,483,091	16.08	3,688,804,463	14.59	3,572,895,708	14.04	3,287,421,294	12.54
Partnership [4]	1,427,127,347	5.74	1,676,408,680	5.73	1,810,013,740	6.12	1,827,025,490	7.23	1,732,581,033	6.81	1,755,145,035	6.70
Profits from sale of real estate, stocks, bonds, etc., other than profits reported as "capital net gain" [5]	742,103,997	2.98	863,106,709	2.95	1,124,565,658	3.80	1,991,659,499	7.89	1,465,625,374	5.76	1,813,395,955	6.92
Capital net gain from sale of assets held more than 2 years [6]	249,247,583	1.00	305,393,768	1.04	389,148,434	1.32	940,569,341	3.72	912,917,534	3.59	1,081,186,018	4.13
Total	18,952,242,862	76.20	21,763,031,217	74.41	21,696,873,549	73.36	18,190,218,658	71.98	17,678,334,179	69.47	18,155,598,082	69.27
Rents and royalties	1,224,928,998	4.92	1,814,126,275	6.20	2,009,716,478	6.79	1,471,332,463	5.82	1,450,759,713	5.70	1,302,275,981	4.97
Interest and investment income [7]	1,738,600,915	6.99	2,177,771,024	7.45	2,281,703,361	7.71	1,814,402,206	7.18	1,936,604,432	7.61	2,026,897,032	7.73
Interest on Government obligations not wholly exempt from tax [8]	33,988,634	.14	43,710,945	.15	29,645,332	.10	25,651,179	.10	36,781,773	.15	47,479,483	.18
Dividends on stock of domestic corporations [9]	2,664,219,081	10.71	3,119,828,710	10.66	3,250,913,954	10.99	3,464,624,648	13.71	4,011,590,274	15.76	4,254,828,886	16.24
Fiduciary [10]	257,927,864	1.04	329,124,466	1.13	310,143,901	1.05	305,805,537	1.21	333,365,460	1.31	421,481,104	1.61
Total	5,919,665,492	23.80	7,484,561,420	25.59	7,882,123,026	26.64	7,081,816,033	28.02	7,769,101,652	30.53	8,052,962,486	30.73
Total income	24,871,908,354	100.00	29,247,592,637	100.00	29,578,996,575	100.00	25,272,034,691	100.00	25,447,435,831	100.00	26,208,560,568	100.00
General deductions:												
Miscellaneous	3,110,477,655	12.51	3,935,329,849	13.45	3,389,674,954	11.46	2,935,868,044	11.62	2,826,509,251	11.11	2,927,885,668	11.17
Loss from sale of real estate, stocks, and bonds, other than loss from sale of assets held more than 2 years									178,215,623	.70	227,878,965	.87
Contributions [11]	425,218,169	1.71	534,797,130	1.83	533,168,167	1.80	441,590,244	1.74	484,205,308	1.90	507,705,382	1.94
Total deductions	3,535,695,824	14.22	4,470,126,979	15.28	3,922,843,121	13.26	3,377,458,288	13.36	3,488,930,182	13.71	3,663,470,015	13.98
Net income	21,336,212,530	85.78	24,777,465,658	84.72	25,656,153,454	86.74	21,894,576,403	86.64	21,958,505,649	86.29	22,545,090,553	86.02

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32–39. The income items for 1916 are "gross income," the deductions not having been allocated to the various sources but included in aggregate under "general deductions." Beginning 1917, deductions allowable against the various sources of income are applied against the gross income from the specific sources as reported on the schedules in the income-tax returns and wherever net losses are shown on schedules, such net losses are transferred in tabulation to "general deductions," which also contain the other deductions included in the return under "general deductions."

[2] Exclusive of such wages and salaries of the individual, his wife, or dependent minors, derived from the business conducted by the individual. Prior to 1924 such wages and salaries were reported either as income under "Wages and salaries" or as part of income from "Business."

[3] See notes 2, 4, and 5.

[4] Certain income from partnerships included in other sources, see notes 6, 7, 8, and 9. Tabulated with "Business" in 1916. In 1918 to 1921, inclusive, the amount includes income of personal service corporations as defined in the revenue acts of 1918 and 1921 (except certain amounts included in other sources, see notes 7, 8, and 9) and of fiduciaries, as described in note 10.

[5] Profits from sale or real estate, etc., included in "Business" in 1916.

[6] Capital net gains of individuals, partnerships, and fiduciaries given special classifications for taxation, beginning 1922.

[7] Includes, all years, dividends of foreign corporations and income from all sources not reported elsewhere; includes interest on tax-free covenant bonds of individuals and fiduciaries, beginning 1917; of partnerships, beginning 1920; and of personal service corporations, 1920 and 1921; includes in 1917 and 1918 interest on Government bonds not wholly exempt from tax; in 1917 income of fiduciaries as described in note 10.

[8] Interest on such obligations held by individuals, partnerships, fiduciaries, and personal service corporations (1918 to 1921, inclusive). In 1917 and 1918 amount included in "Interest and investment income."

[9] Includes dividends received by individuals, partnerships, fiduciaries, and personal service corporations (1918 to 1921, inclusive); includes stock dividends 1916 to 1919 inclusive.

[10] Certain income from fiduciaries included in other sources, see notes 6, 7, 8, and 9. In 1917 amount included in "Interest and investment income"; in 1918 to 1921, inclusive, in "Partnerships."

[11] Contributions 1916, 1918, 1919, and 1921 tabulated in "General deductions."

[12] Does not include data for 1,640,758 returns with net income under $2,000, and aggregate net income of $2,461,137,000.

CHANGES IN THE TAX LAWS AFFECTING THE COMPARABILITY OF STATISTICAL DATA FROM INCOME-TAX RETURNS OF INDIVIDUALS

The following tables, A, B, and C, show for citizens and residents of the United States the minimum income for which income-tax returns are required, the personal exemption, credits for dependents, and tax rates under the revenue acts of 1913 to 1928, inclusive.

A. Individuals required to file returns, personal exemption, credit for dependents, and normal tax rates under the revenue acts, 1913 to 1928, inclusive.

B. Surtax rates under the revenue acts, 1913 to 1928, inclusive.

C. Supplemental income taxes and tax credits under the revenue acts of 1917 to 1928, inclusive.

Form 1040
U. S. Internal Revenue
(Auditor's Stamp)

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES FROM SALARIES OR WAGES OF MORE THAN $5,000

OR INCOMES, REGARDLESS OF AMOUNT, FROM BUSINESS, PROFESSION, RENTS, OR SALE OF PROPERTY

For Calendar Year 1927

File This Return With the Collector of Internal Revenue for Your District on or Before March 15, 1928

Do Not Write in These Spaces

File Code .....

Serial Number .....

(Cashier's Stamp)

(PRINT NAME AND ADDRESS PLAINLY BELOW)

.....
(Name)

.....
(Street and number, or rural route)

.....
(Post office) (County) (State)

Cash Check M. O. Cert. of Ind.
First Payment
$.....
Carded
As .....

Occupation, Profession, or Business .....

1. Are you a citizen or resident of the United States? .....
2. If you filed a return for 1926, to what Collector's office was it sent? .....
3. Is this a joint return of husband and wife? .....
4. State name of husband or wife if a separate return was made and the Collector's office where it was sent .....
5. Were you married and living with husband or wife on the last day of your taxable year? .....
6. If not, were you on the last day of your taxable year supporting one or more persons living in your household who are closely related to you? .....
7. If your status in respect to questions 5 and 6 changed during the year, state date and nature of change .....
8. How many dependent persons (other than husband or wife) under 18 years of age or incapable of self-support because mentally or physically defective were receiving their chief support from you on the last day of your taxable year? .....

Item and Instruction No.	INCOME	Amount received	Expenses paid (Explain in Schedule F)							
1.	Salaries, Wages, Commissions, etc. (State name and address of person from whom received)	$	$	$						
2.	Income from Business or Profession. (From Schedule A)									
3.	Interest on Bank Deposits, Notes, Corporation Bonds, etc. (except interest upon which a tax was paid at source)									
	(a) Interest on Tax-free Covenant Bonds Upon Which a Tax was Paid at Source									
4.	Income from Partnerships. (State name and address)									
	(a) Income from Fiduciaries. (State name and address)									
5.	Rents and Royalties. (From Schedule B)									
6.	Profit from Sale of Real Estate, Stocks, Bonds, etc. (From Schedule C)									
7.	Dividends on Stock of Domestic Corporations									
8.	Taxable Interest on Liberty Bonds, etc. (From Schedule E)									
9.	Other Income (including dividends received on stock of foreign corporations). (State nature of income)									
	(a)									
	(b)									
10.	Total Income in Items 1 to 9						$			
	DEDUCTIONS									
11.	Interest Paid			$						
12.	Taxes Paid. (Explain in Schedule F)									
13.	Losses by Fire, Storm, etc. (Explain in Table on page 2)									
14.	Bad Debts. (Explain in Schedule F)									
15.	Contributions. (Explain in Schedule F)									
16.	Other Deductions Authorized by Law. (Explain in Schedule F)									
17.	Total Deductions in Items 11 to 16						$			
18.	Net Income (Item 10 minus Item 17)						$			

COMPUTATION OF TAX (See Instruction 21)

19.	Earned Net Income (not over $20,000)	$		31.	Net Income (Item 18 above)		$		42.	Normal Tax (1½% of Item 38)	$
20.	Less Personal Exemption and Credit for Dependents (see Instruction 20)			32.	Less Dividends (Item 7 above)	$			43.	Normal Tax (3% of Item 40)	
21.	Balance (Item 19 minus 20)	$		33.	Interest on Liberty Bonds, etc. (Item 8)				44.	Normal Tax (5% of Item 41)	
22.	Amount taxable at 1½% (not over the first $4,000 of Item 21)	$		34.	Personal Exemption				45.	Surtax on Item 18 (see Instruction 21)	
23.	Amount taxable at 3% (not over the second $4,000 of Item 21)			35.	Credit for Dependents				46.	Tax on Net Income (total of Items 42, 43, 44, and 45)	$
24.	Amount taxable at 5% (balance over $8,000 of Item 21)			36.	Total of Items 32, 33, 34, and 35				47.	Less Credit of 25% of Tax on Earned Net Income (Item 30)	
25.	Normal Tax (1½% of Item 22)	$		37.	Balance (Item 31 minus 36)		$		48.	Balance (Item 46 minus 47)	$
26.	Normal Tax (3% of Item 23)			38.	Amount taxable at 1½% (not over the first $4,000 of Item 37)				49.	Adjustment for Capital Gain or Loss (12½% of Column 9, Schedule D)	
27.	Normal Tax (5% of Item 24)								50.	Total Tax (total of or difference between Items 48 and 49)	$
28.	Surtax on Item 19 (see Instruction 21)			39.	Balance (Item 37 minus 38)		$		51.	Less Income Tax Paid at Source	
29.	Tax on Earned Net Income (total of Items 25, 26, 27, and 28)	$		40.	Amount taxable at 3% (not over the second $4,000 of Item 37)				52.	Income and Profits Taxes paid to a foreign country or U. S. possession	
30.	Credit of 25% of Item 29 (not over 25% of Items 28, 42, 43, and 44)	$		41.	Amount taxable at 5% (balance over $8,000 of Item 37)		$		53.	Balance of Tax (Item 50 minus Items 51 and 52)	$

AFFIDAVIT

I swear (or affirm) that this return, including the accompanying schedules and statements (if any), has been examined by me, and to the best of my knowledge and belief, is a true and complete return made in good faith for the taxable year as stated, pursuant to the Revenue Act of 1926, and the Regulations issued under authority thereof.

.....
(If return is made by agent, the reason therefor must be stated on this line)

Sworn to and subscribed before me this ..... day of ....., 1928.

.....
(Signature of individual or agent)

NOTARIAL SEAL

.....
(Signature of officer administering oath)

.....
(Title)

.....
(Address of agent)

An amended return must be marked "Amended" at top of return

Checks and drafts will be accepted only if payable at par

2—16446

37722—29. (Face p. 32.) No. 1

SCHEDULE A—INCOME FROM BUSINESS OR PROFESSION (See Instruction 2)

1. Total receipts from business or profession (state kind of business) ..... $

Cost of Goods Sold

2. Labor ..... $
3. Material and supplies .....
4. Merchandise bought for sale .....
5. Other costs (itemize below or on separate sheet) .....
6. Plus inventory at beginning of year .....
7. Total (Lines 2 to 6, inclusive) ..... $
8. Less inventory at end of year .....
9. Net Cost of Goods Sold (Line 7 minus Line 8) ..... $

Note.—Do not deduct here or elsewhere compensation for your services.

Other Business Deductions

10. Salaries, exclusive of "Labor," reported on Line 2, and exclusive of compensation for your services ..... $
11. Interest on business indebtedness to others .....
12. Taxes on business and business property .....
13. Losses by fire, storm, etc. (explain in table provided therefor at foot of page) .....
14. Bad debts arising from sales or services .....
15. Depreciation, obsolescence, and depletion (explain in table provided therefor at foot of page) .....
16. Rent, repairs, and other expenses (itemized below or on separate sheet) .....
17. Total (Lines 10 to 16, inclusive) ..... $
18. Total Deductions (Line 9 plus Line 17) ..... $
19. Net Profit (Line 1 minus Line 18) (Enter as Item 2) ..... $

Explanation of deductions claimed on Lines 5 and 16 .....

SCHEDULE B—INCOME FROM RENTS AND ROYALTIES (See Instruction 5)

1. Kind of Property	2. Amount Received	3. Cost	4. Value as of March 1, 1913	5. Depreciation (Deplete on table at foot of page)	6. Repairs	7. Other Expenses (Itemize below)	8. Net Profit (Enter as Item 4)
	$	$	$	$	$	$	$

Explanation of deductions claimed in Column 7 .....

SCHEDULE C—PROFIT FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC. (See Instruction 6)

1. Kind of Property	2. Date Acquired	3. Amount Received	4. Depreciation Allowable Since Acquisition	5. Cost	6. Value as of March 1, 1913	7. Subsequent Improvements	8. Net Profit (Enter as Item 6)
		$	$	$	$	$	$

State how property was acquired .....

SCHEDULE D—CAPITAL NET GAIN OR LOSS FROM SALE OF ASSETS HELD MORE THAN TWO YEARS (See Instruction 6a)

1. Kind of Property	2. Date Acquired	3. Date Sold	4. Amount Received	5. Depreciation Allowable Since Acquisition	6. Cost	7. Value as of March 1, 1913	8. Subsequent Improvements, and Capital Deductions	9. Net Gain or Loss (Enter 12½% as Item 46)
	Mo. Day Year	Mo. Day Year						
			$	$	$	$	$	$

State how property was acquired .....

SCHEDULE E—INTEREST ON LIBERTY BONDS AND OTHER OBLIGATIONS OR SECURITIES (See Instruction 8)

1. Obligations or Securities	2. Interest Received or Accrued	3. Amount Owned	4. Principal Amount Exempt from Taxation	5. Amount Owned in Excess of Exemption	6. Interest on Amount in Excess of Exemption (Enter as Item 8)
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia	$	$	All	x x x x x x x x	x x x x x x x x
(b) Securities issued under Federal Farm Loan Act, or under such Act as Amended			All	x x x x x x x x	x x x x x x x x
(c) Liberty 3½% Bonds and other obligations of United States issued on or before September 1, 1917, and obligations of possessions of the United States			All	x x x x x x x x	x x x x x x x x
(d) Liberty 4% and 4¼% Bonds, Treasury 3¾%, 3¾%, 4%, and 4¼% Bonds, Treasury Certificates of Indebtedness, and Treasury (War) Savings Certificates			$5,000	$	$
(e) Treasury Notes			None		

SCHEDULE F—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 1, 12, 14, 15, AND 16

.....

EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES A AND B

1. Kind of Property (If buildings, state material of which constructed)	2. Date Acquired	3. Age When Acquired	4. Probable Life After Acquisement	5. Cost (Exclusive of Land)	6. Value as of March 1, 1913 (Exclusive of Land)	Amount of Depreciation Charged Off: 7. Previous years	8. This year
				$	$	$	$

EXPLANATION OF DEDUCTION FOR LOSSES BY FIRE, STORM, ETC., CLAIMED IN SCHEDULE A, AND IN ITEM 13

1. Kind of Property	2. Date Acquired	3. Cost	4. Value as of March 1, 1913	5. Subsequent Improvements	6. Depreciation Allowable Since Acquisition	7. Insurance and Salvage Value	8. Deductible Loss
		$	$	$	$	$	$

2—14346

INSTRUCTIONS

The Instruction Numbers on this Page Correspond with the Item Numbers on the First Page of the Return

1. INCOME FROM SALARIES, WAGES, COMMISSIONS, ETC.

Enter as Item 1 on page 1 of the return, all salaries or other compensation credited by or received from outside sources. Use a separate line for each entry, giving the information requested.

Any amount claimed as a deduction for necessary expenses against salaries, etc., such as traveling expenses, while away from home in the pursuit of a trade or business, should be fully explained in Schedule F on page 2 of the return, or on an attached statement. Traveling expenses ordinarily include expenditures for railroad fares, meals, and lodging.

2. INCOME FROM BUSINESS OR PROFESSION

If you owned a business, or practiced a profession on your own account, fill in Schedule A on page 2 of the return, and enter the net income (or loss) as Item 2 on page 1 of the return.

This schedule should include income derived from the following sources: (*a*) Sale of merchandise or products of manufacturing, mining, construction, and agriculture; (*b*) Business service, such as amusements, hotel and restaurant service, livery and garage service, laundering, storage, transportation, etc.; and (*c*) Professional service, such as dentistry, law, or medicine. In general, report any income in the earning of which you incurred expenses for material, labor, supplies, etc.

Farmer's income schedule.—If you are a farmer or rent your farm out on shares and keep no books of account, or keep books on a cash basis, obtain from the Collector, and attach to this return Form 1040 F, Schedule of Farm Income and Expenses, and enter the net farm income as Item 2 on page 1 of this return. If your farm books of account are kept on an accrual basis, the filing of Form 1040 F is optional. Income from salaries, interest, rents, and sales of property, should be included in Items 1, 3, 5, and 6, respectively, on this return.

Installment sales.—If you have used the installment method in computing income from installment sales, you must attach to your return a schedule showing separately for the years 1924, 1925, 1926, and 1927 the following information: (*a*) Gross sales; (*b*) Cost of goods sold; (*c*) Gross profits; (*d*) Percentage of profits to gross sales; (*e*) Amount collected; and (*f*) Gross profit on amount collected.

Kind of business.—Describe the business or profession in the space provided at the top of page 1, as "grocery," "retail clothing," "drug store," "laundry," "doctor," "lawyer," "farmer," etc.

Total receipts from business or profession.—Enter on Line 1 of Schedule A the total receipts from sales or services, less any discounts or allowances from the sale price or service charge.

Inventories.—If engaged in a trade or business in which the production, purchase, or sale of merchandise is an income-producing factor, secure from the Collector of Internal Revenue and file as a part of this return a *Certificate of Inventory, Form 1126.*

Salaries.—Enter on Line 10 all salaries and wages not included as "Labor" on Line 2; except compensation for your services or the services of your dependent minor children, or husband or wife if a joint return is filed, which is not deductible.

Interest.—Enter on Line 11 interest on business indebtedness to others. Do not include interest to yourself on capital invested in or advanced to the business.

Taxes.—Enter on Line 12 taxes on business property or for carrying on business. Do not include taxes assessed against local benefits of a kind tending to increase the value of the property assessed, as for paving, sewers, etc., nor Federal income taxes.

Losses by fire, storm, etc.—Enter on Line 13 losses of business property arising from fire, storm, or other casualty, or theft, if not compensated for by insurance or otherwise and not made good by repairs claimed as a deduction. Explain this deduction in the table provided therefor at the foot of page 2, giving the information requested.

Bad debts.—Enter on Line 14 debts, or portions thereof, arising from sales or services that have been reflected in income, which have been definitely ascertained to be worthless and have been charged off within the year, or such reasonable amount as has been added to a reserve for bad debts within the year.

A debt previously charged off as bad, if subsequently collected, must be returned as income for the year in which collected.

Depreciation, obsolescence, and depletion.—Enter on Line 15 the amount claimed as depreciation by reason of exhaustion, wear and tear of property used in the trade or business, or as obsolescence or depletion, and explain in the table at the foot of page 2 how this amount was determined by giving the information requested. If obsolescence is claimed, explain why the useful life is less than the actual life.

The amount of depreciation on property acquired by purchase should be determined upon the basis of the original cost (not replacement cost) of the property and the probable number of years remaining of its useful life, except if the property was purchased prior to March 1, 1913, it will be computed on the fair market value of such property as of that date or its original cost, whichever is greater. If the property was acquired in any other manner than by purchase, see Articles 1591 to 1602 of Regulations 69.

In case a deduction is claimed on account of depletion of mines, oil or gas wells, or timber, see Articles 201 to 237 of Regulations 69.

Do not claim any deduction for depreciation in the value of a building occupied by you as a dwelling, or of other property held for personal use, nor for land (exclusive of improvements thereon), nor on stocks, bonds, and like securities.

Rent, repairs, and other expenses.—Enter on Line 16 rent on business property in which you have no equity, ordinary repairs to keep the property in a usable condition, and other necessary business expenses not classified above, such as heat, light, and fire insurance. Do not include rent for a dwelling occupied by you for residential purposes, the cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, nor personal, living, or family expenses.

Deficit.—If the amount to be entered on Line 19 shows a deficit, such amount should be preceded by a minus sign or written with red ink.

3. INTEREST ON BANK DEPOSITS, ETC.

Enter as Item 3 all interest received or credited to your account during the taxable year on bank deposits, notes, mortgages, and corporation bonds, except interest on bonds upon which a tax was paid at the source. Interest on bonds is considered income when due and payable.

3a. INTEREST ON TAX-FREE COVENANT BONDS

Enter as Item 3(*a*) interest upon bonds upon which a tax was paid at the source. If the balance of your net income reported as Item 37 exceeds $4,000, Form 1000 should be filed with your interest coupons, and the tax of 2 per cent paid at the source on such interest claimed as a credit in Item 51. In case the net income reported as Item 37 does not exceed $4,000, Form 1000A should be filed with your coupons, and the tax of 1½ per cent paid at source claimed as a credit in Item 51 on the return.

4. INCOME FROM PARTNERSHIPS AND FIDUCIARIES

Enter as Item 4 your share (whether received or not) in the profits of a partnership, and as Item 4 (*a*) income of an estate or trust, except (*a*) where the tax or reduction on account of the share of net gain or loss derived from the sale of capital assets is computed as provided in Instruction 6a, such net gain or loss shall be reported separately in Schedule D, and (*b*) the share of the profits which consisted of dividends on stock of domestic corporations, and the taxable interest on obligations of the United States, shall be included in Items 7 and 8, respectively, on page 1. Include in Items 51 and 52, respectively, credits claimed for tax paid at source, and foreign taxes.

If the taxable year on the basis of which you file your return fails to coincide with the annual accounting period of the partnership or fiduciary, then you should include in your return your distributive share of the net profits for such accounting period ending within your taxable year.

5. INCOME FROM RENTS AND ROYALTIES

Fill in Schedule B, giving the information requested.

If you received property or crops in lieu of cash rent, report the income as though the rent had been received in cash. Crops received as rent on a crop-share basis should be reported as income for the year in which disposed of (unless your return shows income accrued).

Enter as depreciation the amount of wear and tear, obsolescence, or depletion sustained during the taxable year 1927, and explain in the table at the foot of page 2.

Other expenses, such as interest, taxes, fire insurance, fuel, light, labor, and other necessary expenses of this character should be itemized.

6. PROFIT FROM SALE OF REAL ESTATE, BONDS, ETC.

Describe the property briefly in Schedule C, and state the actual price received, or the fair market value of the property received in exchange. Expenses connected with the sale may be deducted in computing the profit or loss.

Enter the original cost of the property, and if it was acquired prior to March 1, 1913, the fair market value as of that date. Attach statement explaining how the value as of March 1, 1913, was determined. If the property was acquired in any other manner than by purchase, see Articles 1591 to 1602 of Regulations 69.

Enter as depreciation the amount of wear and tear, obsolescence, amortization, or depletion which has been allowable in respect of such property since date of acquisition, or since March 1, 1913, if the property was acquired before that date. In addition, if the property was acquired before March 1, 1913, and if the cost of such property is greater than its fair market value as of that date, the cost shall be reduced by the depreciation actually sustained before that date.

Subsequent improvements include expenditures for additions, improvements, and repairs made to restore the property or prolong its useful life.

No loss shall be recognized in any sale or other disposition of shares of stock or securities where you have acquired substantially identical property within 30 days before or after the date of such sale, unless you are a dealer in stock or securities.

In case the amount to be entered in Column 8 is a deductible loss, such amount should be preceded by a minus sign or written with red ink.

6a. CAPITAL NET GAIN OR LOSS

If desired, the capital net gain derived from the sale or exchange of capital assets may be computed separately and a tax of 12½ per cent paid on such income in lieu of the regular normal tax and surtax. The term "capital net gain" means the excess of the total amount of capital gain over the sum of (*a*) the capital deductions and capital losses, plus (*b*) the amount, if any, by which the ordinary deductions exceed the gross income computed without capital gain.

In case a capital net loss is sustained from the sale or exchange of capital assets, the total normal tax and surtax computed on the basis of the ordinary net income shall be reduced by 12½ per cent of such capital net loss; but in no case shall the tax computed in this manner be less than the total normal tax and surtax that would be imposed without the benefit of this provision. The term "capital net loss" means the excess of the sum of the capital losses plus the capital deductions over the total amount of capital gain.

The term "capital assets" means property held by you for more than two years (whether or not connected with your trade or business), but does not include your stock in trade or other property of a kind which would properly be included in your inventory if on hand at the close of the taxable year, or property held by you primarily for sale in the course of your trade or business.

Fill in Schedule D in accordance with Instruction 6 for Schedule C, if the tax is computed under this provision, and enter 12½ per cent of the capital net gain or loss as Item 49 on page 1 of the return. In case of a capital net loss, the amount of such loss and the credit claimed should be preceded by a minus sign or written with red ink. See Articles 1651 to 1654 of Regulations 69.

7. DIVIDENDS

Report as Item 7 the amount received as dividends (*a*) from a domestic corporation other than a corporation entitled to the benefits of Section 262 of the Revenue Act of 1926 and other than a corporation organized under the China Trade Act, 1922, or (*b*) from a foreign corporation when it is shown to the satisfaction of the Commissioner that more than 50 per cent of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the corporation has been in existence) was derived from sources within the United States, including your share of such dividends received on stock owned by a partnership, or an estate or trust.

8. INTEREST ON LIBERTY BONDS, ETC.

Schedule E should be filled in if you own any of the obligations or securities enumerated in Column 1. Enter in Column 2 all interest received or credited to your account during the year on these obligations, including your share of such interest received from a partnership, or an estate or trust, and enter in Column 3 the principal amounts of the various obligations owned.

Interest on all coupons falling due within the taxable year will be considered as income for the year, where the books are kept on a cash receipts and disbursements basis. If the books are kept on an accrual basis, report the actual amount of interest accrued on the obligations owned during the taxable year.

If the obligations enumerated on Line (*d*) are owned in excess of the exemption of $5,000, or any on Line (*f*) are owned, Columns 5 and 6 should be filled in, and the total of the interest reported on Lines (*d*) and (*e*), Column 6, entered as Item 8 on page 1 of the return.

9. OTHER INCOME

Enter all other taxable income for which no place is provided elsewhere on page 1 of the return, together with any dividends specifically excluded from Item 7.

10. TOTAL INCOME

Enter the net amount of Items 1 to 9, inclusive, after deducting any expenses reported in Item 1, and losses in Items 2, 4, 5, and 6.

11. INTEREST PAID

Enter as Item 11 interest paid on personal indebtedness as distinguished from business indebtedness (which should be deducted under Schedules A or B). Do not include interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest upon which is wholly exempt from taxation.

12. TAXES PAID

Enter as Item 12 personal taxes and all taxes on property not used in your business or profession, paid during the year, not including those assessed against local benefits of a kind tending to increase the value of the property assessed. Do not include taxes imposed by Section 600 of the Act upon sales by the manufacturer, Federal income taxes, taxes imposed upon your interest as shareholder of a corporation, which are paid by the corporation without reimbursement from you, nor income and profits taxes claimed as a credit in Item 52 on page 1 of the return.

Any deduction on account of taxes should be fully explained in Schedule F.

13. LOSSES BY FIRE, STORM, ETC.

Enter as Item 13 losses of property not connected with your business or profession, sustained during the year if arising from fire, storm, shipwreck, or other casualty, or from theft, and if not compensated for by insurance or otherwise. See Section 214 (*a*) 6 of the Revenue Act of 1926, and Article 141 of Regulations 69.

Explain losses claimed in the table provided therefor on page 2 of the return.

14. BAD DEBTS

Enter as Item 14 all bad debts other than those claimed as a deduction in items above. State in Schedule F, (*a*) of what the debts consisted, (*b*) when they were created, (*c*) when they became due, (*d*) what efforts were made to collect, and (*e*) how they were actually determined to be worthless.

15. CONTRIBUTIONS

Enter as Item 15 contributions or gifts made within the taxable year to any corporation, or trust, or community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual. The amount claimed shall not exceed 15 per cent of your net income computed without the benefit of this deduction.

A fiduciary filing the return for an estate in process of administration may claim, in lieu of this deduction, that provided in Section 219 (*b*) 1 of the Act.

List names of organizations and amounts contributed to each in Schedule F.

16. OTHER AUTHORIZED DEDUCTIONS

Enter any other authorized deductions for which no place is provided elsewhere on page 1 of the return. Do not deduct losses incurred in transactions which were neither connected with your trade or business, nor entered into for profit.

If the return is filed for an estate in process of administration, there may be deducted the amount of any income properly paid or credited to a beneficiary.

Any deduction claimed should be explained in Schedule F.

17. TOTAL DEDUCTIONS

Enter as Item 17 the total of Items 11 to 16, inclusive. This amount should not include any deduction claimed in Schedule A.

18. NET INCOME

Enter as Item 18 the net income, which is obtained by deducting Item 17 from Item 10. The net income shall be computed upon the basis of the taxable year in accordance with the method of accounting regularly employed in keeping your books; unless such method does not clearly reflect your income.

19. PERSONS REQUIRED TO MAKE A RETURN OF INCOME

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States though not a citizen thereof, whose gross income for the taxable year 1927 amounted to $5,000, or whose net income amounted to—

(a) $1,500 if single or if married and not living with husband or wife;
(b) $3,500 if married and living with husband or wife; or
(c) Regardless of amount if the net income exceeds the personal exemption.

If an individual is single and the net income, including that of dependent minors, if any, is $1,500 or over, or if the gross income is $5,000 or over, a return must be filed. If the combined net income of husband and wife, and dependent minor children, if any, is $3,500 or over, or if their combined gross income is $5,000 or over, all such income must be reported on a joint return, or on separate returns of husband and wife. In case the husband and wife elect to file separate returns and their combined net income is $5,000 or over, each shall make a return on Form 1040, even though the net income on one of the returns is less than $5,000.

If the net income of a decedent from the beginning of the taxable year to the date of his death was $1,500 or over, if unmarried, or $3,500 or over, if married and living with husband or wife, or if his gross income for the period was $5,000 or over, the executor or administrator shall make a return for him on Form 1040 or 1040A.

Under each of the above conditions, a return must be filed even if no tax is due.

Income of (a) estates of decedents before final settlement, (b) trusts, whether created by will or deed, for unascertained persons or persons with contingent interests; or income held under the terms of the will or trust for future distribution, is taxed to the fiduciary as a single person, except that from the income of a decedent's estate there may be deducted any amount properly paid or credited to a beneficiary.

20. PERSONAL EXEMPTION AND CREDIT FOR DEPENDENTS

A single person, or a married person not living with husband or wife, may claim a personal exemption of $1,500. A person who, during the entire taxable year, was the head of a family or was married and living with husband or wife, may claim an exemption of $3,500. If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.

A "head of a family" is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of $400 may be claimed for each person (other than husband or wife) under eighteen years of age, or incapable of self-support because mentally or physically defective, who was receiving his or her chief support from the taxpayer on the last day of the taxable year. This credit can be claimed only by the person who furnishes the chief support, and can not be divided between two individuals.

In case the status of a taxpayer changes during the taxable year, the personal exemption shall be an amount which bears the same ratio to $1,500 as the number of months during which the taxpayer was single bears to twelve months, plus an amount which bears the same ratio to $3,500 as the number of months during which the taxpayer was married and living with husband or wife, or was the head of a family, bears to twelve months. For this purpose a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a full month. The amount of personal exemption shall not exceed $3,500 where the head of a family is married during the taxable year.

In the case of an individual who dies during the taxable year, the credits for personal exemption and dependents shall be determined by his or her status at the time of death. Full credits shall also be allowed to the surviving spouse according to his or her status at the close of the taxable year.

Where a return is filed on Form 1040 for an estate in process of administration, or with respect to income held in trust, an exemption of $1,500 may be claimed.

21. COMPUTATION OF TAX

Earned income.—In computing the tax on your net income you may claim against such tax a credit of 25 per cent of the tax on your earned net income.

To determine this credit, your earned net income should be entered as Item 19, and after deducting your personal exemption and credit for dependents, if any, in Item 20, the tax on the balance in Item 21 should be computed in Items 22 to 28 and entered as Item 29. The credit to be entered as Items 30 and 49 will be 25 per cent of Item 29, or 25 per cent of the sum of Items 28, 42, 43, and 44, whichever amount is the smaller.

Earned income may consist of amounts received as compensation for personal services actually rendered, or an amount not in excess of 20 per cent of the net profits derived by you from a trade or business in which both personal services and capital are material income-producing factors.

If your net income is not more than $5,000, the entire amount shall be considered as earned net income, or if your net income is more than $5,000, the earned net income shall not be considered to be less than $5,000. In no case shall the earned net income be more than $20,000.

Income from a partnership or fiduciary computed on a fiscal year basis.—The tax on income received from a partnership or fiduciary making a return for a fiscal year ended in 1927 shall be computed as if such income were for the calendar year 1927.

Income and profits taxes paid to a foreign country or U. S. possession.—If a credit is claimed in Item 52 for income and profits taxes already paid to a foreign country or a possession of the United States, submit Form 1116 with your return with the receipt for each such tax payment. In case credit is sought for taxes accrued the form must have attached to it a copy of the return on which such accrued tax was based, and the Commissioner may require a bond on Form 1117 for the payment of any taxes found due if the taxes when paid differ from the credit claimed.

Surtax.—The surtax for any amount of net income not shown in the table below is computed by adding to the surtax for the largest amount shown which is less than the income, the surtax upon the excess over that amount at the rate indicated in the table.

In the case of bona fide sale of mines, oil or gas wells, or any interest therein, the surtax on the profit shall not exceed 16 per cent of the selling price. See Section 211(b) of the Revenue Act of 1926, and Article 13 of Regulations 69.

The surtax upon the net income of $14,875 would be $57.50, computed as follows:

1. ITEMS	Example for Net Income of $14,875		Computation of Surtax on Item 18, Page 1 of the Return	
	2. Net Income	3. Surtax	4. Net Income	5. Surtax
Surtax from table on	$14,000.00	$40.00	$	$
Surtax at 2 per cent on	$75.00	17.50		
Total	$14,875.00	$57.50	$	$

SURTAX RATES FOR 1927

Amount of net income	Rate per cent	Surtax	Total surtax on each amount	Amount of net income	Rate per cent	Surtax	Total surtax on each amount
A	B	C	D	A	B	C	D
$10,000				$44,000	11	$410	$2,210
14,000	1	$40	$40	48,000	12	480	2,720
16,000	2	40	80	52,000	13	520	3,240
18,000	3	60	140	56,000	14	560	3,800
20,000	4	80	220	60,000	15	600	4,400
22,000	5	100	320	64,000	16	640	5,040
24,000	6	120	440	70,000	17	1,020	6,060
28,000	7	280	720	80,000	18	1,800	7,860
32,000	8	320	1,040	100,000	19	3,800	11,660
36,000	9	360	1,400	100,000+	20		
40,000	10	400	1,800				

22. ITEMS EXEMPT FROM TAX

The following items are exempt from Federal income tax and should not be reported, unless it is desired to establish a net loss, in which case see Section 206 of the Revenue Act of 1926:

(a) Amounts received under a life insurance contract paid by reason of the death of the insured, whether in a single sum or in installments (but if such amounts are held by the insurer under an agreement to pay interest thereon, the interest payments shall be included in gross income);

(b) Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts) under a life insurance, endowment, or annuity contract, but if such amounts (when added to amounts received before the taxable year under such contract) exceed the aggregate premiums or consideration paid (whether or not paid during the taxable year) then the excess shall be included in gross income. In the case of a transfer for a valuable consideration, by assignment or otherwise, of a life insurance, endowment, or annuity contract, or any interest therein, only the actual value of such consideration and the amount of the premiums and other sums subsequently paid by the transferee shall be exempt from taxation under paragraph (a) above or this paragraph;

(c) Gifts (not made as a consideration for service rendered), and money and property acquired by bequest, devise, or inheritance (but the income derived from such property is taxable and must be reported);

(d) Interest upon (1) the obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia; or (2) securities issued under the provisions of the Federal Farm Loan Act or under such Act as amended; or (3) the obligations of the United States or its possessions. In the case of obligations of the United States issued after September 1, 1917 (other than postal savings certificates of deposit), the interest is exempt only if and to the extent provided in the respective acts authorizing the issue thereof, as amended and supplemented, and should be excluded from gross income only if and to the extent it is wholly exempt to the taxpayer from income tax (see Instruction 5);

(e) Amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness;

(f) Amounts received as compensation, family allotments and allowances under the provisions of the War Risk Insurance and the Vocational Rehabilitation Acts or the World War Veterans' Act, 1924, or as pensions from the United States for service of the beneficiary or another in the military or naval forces of the United States in time of war, or as a State pension for services rendered by the beneficiary or another for which the State is paying a pension;

(g) Amounts received by an individual during the taxable year as dividends or interest, not exceeding $300, from domestic building and loan associations, substantially all the business of which is confined to making loans to members;

(h) The rental value of a dwelling house and appurtenances thereof furnished to a minister of the gospel as part of his compensation;

(i) Compensation paid by a State or political subdivision thereof to its officers or employees.

(j) Amounts received as earned income from sources without the United States by an individual citizen of the United States who is a bona fide nonresident for more than six months during the taxable year. The taxpayer in such a case may not deduct from his gross income any amount properly allocable to or chargeable against the amount so excluded from his gross income.

23. ACCRUED OR RECEIVED INCOME

If your books of account are kept on an accrual basis, report all income accrued, even though it has not been actually received or entered on the books, and expenses incurred instead of expenses paid.

If your books do not show income accrued and expenses incurred, report all income received or constructively received, such as bank interest credited to your account, and expenses paid.

24. PERIOD TO BE COVERED BY RETURN

Your return for the calendar year 1927 shall be made on Form 1040. If the return is for a fiscal year ending on the last day of any month, other than December, in 1927 Form 1040FY should be used.

The accounting period established must be adhered to for subsequent years, unless permission was received from the Commissioner to make a change.

An application for a change in the accounting period shall be made on Form 1128 and forwarded to the Collector at least thirty days before the close of the proposed period for which a return would be required to effect the change.

25. AFFIDAVIT

The affidavit must be executed by the person whose income is reported unless he is a minor or incompetent, or unless he is ill, absent from the country, or otherwise incapacitated, in which case the legal representative or agent may execute the affidavit. A minor, however, making his own return must execute the affidavit.

The oath will be administered without charge by any collector, deputy collector, or internal revenue agent. If an internal revenue officer is not available, the return should be sworn to before a notary public, justice of the peace, or other person authorized to administer oaths.

26. WHEN AND WHERE THE RETURN MUST BE FILED

The return must be sent to the Collector of Internal Revenue for the district in which you live or have your principal place of business, so as to reach the Collector's office on or before March 15, 1928.

In case you have no legal residence or place of business in the United States, the return should be forwarded to the Collector of Internal Revenue, Baltimore, Maryland.

27. WHEN AND TO WHOM THE TAX MUST BE PAID

The tax should be paid, if possible, by sending or bringing with the return a check or money order drawn to the order of "Collector of Internal Revenue at (insert city and State)."

Do not send cash through the mail, nor pay it in person, except at the Collector's office.

The tax may be paid when the return is filed, or in four equal installments, as follows:

The first installment shall be paid on or before March 15, 1928, the second installment shall be paid on or before June 15, 1928, the third installment on or before September 15, 1928, and the fourth installment on or before December 15, 1928.

If any installment is not paid on the date fixed for its payment the whole amount of the tax unpaid shall be paid upon notice and demand by the Collector.

28. PENALTIES

For willful failure to make and file a return on time.—Not more than $10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

For willfully making a false or fraudulent return.—Not more than $10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

For deficiency in tax.—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of amount of deficiency if due to fraud.

29. INFORMATION AT SOURCE

Every person making payments of salaries, wages, interest, rents, commissions, or other fixed or determinable income of $1,500 or more during the calendar year, to a single person, a partnership, or a fiduciary, or $3,500 or more to a married person, is required to make a true and accurate return to the Commissioner of Internal Revenue, showing the amount of such payments and the name and address of the recipient. Forms 1096 and 1099, for reporting such information, will be furnished by any collector of internal revenue upon request. Such returns of information covering the calendar year 1927 must be forwarded to the Commissioner of Internal Revenue, Sorting Section, Washington, D. C., in time to be received not later than March 15, 1928.

2—16446

U. S. GOVERNMENT PRINTING OFFICE 1927

Form 1040A
U. S. INTERNAL REVENUE

(Auditor's Stamp)

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES OF NOT MORE THAN $5,000

DERIVED CHIEFLY FROM SALARIES AND WAGES

For Calendar Year 1927

To be filed with the Collector of Internal Revenue of your district on or before March 15, 1928

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name)

(Street and number, or rural route)

(Post office) (County) (State)

OCCUPATION

Do not write in this space

Serial Number

Amount Paid, $

(Cashier's Stamp)

Cash Check M. O.

1. Are you a citizen or resident of the United States?
2. Is this a joint return of husband and wife?
3. Were you married and living with husband or wife on the last day of your taxable year?
4. If not were you head of a family on the last day of your taxable year?
5. State date and nature of any change under questions 3 or 4 during the year
6. How many dependent persons were receiving their chief support from you on the last day of your taxable year?

INCOME			
1. Salaries, Wages, etc. (State from whom received)	$		
2. Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds			
(a) Interest on bonds upon which a tax of 1½% was paid at source			
3. Other Income (including income from partnerships and fiduciaries) (State source):			
4. TOTAL INCOME IN ITEMS 1 TO 3		$	
DEDUCTIONS			
5. Taxes Paid	$		
6. Contributions (Explain on reverse side)			
7. Other Deductions Authorized by Law (Explain below):			
8. TOTAL DEDUCTIONS IN ITEMS 5 TO 7		$	
COMPUTATION OF TAX			
9. Net Income (Item 4 minus Item 8)		$	
10. Credit for Dependents	$		
11. Personal Exemption			
12. Balance taxable at 1½%, not over $4,000 (Item 9 minus Items 10 and 11)		$	
13. Total Income Tax (1½% of Item 12)		$	
14. Less: Income Tax paid at source on tax-free covenant bonds (1½% of Item 2a)	$		
15. Income and profits taxes paid a foreign country or possession of U. S. (Attach Form 1116)			
16. Credit of 25% of tax on earned net income (25% of Item 13)			
17. BALANCE OF TAX (Item 13 minus Items 14, 15, and 16)		$	

AFFIDAVIT

I swear (or affirm) that this return has been examined by me, and, to the best of my knowledge and belief, is a true and complete return for the taxable year as stated, pursuant to the Revenue Act of 1926 and Regulations issued under authority thereof.

(If return is made by agent, the reason therefor must be stated on this line)

Sworn to and subscribed before me this

(Signature of taxpayer or agent)

day of , 1928

(Address of agent)

(Signature of officer administering oath) (Title)

NOTE.—If you derived income, regardless of amount, from a profession or business, including farming, or from rents or sale of property, use Form 1040

2—14431

37722—29. (Face p. 32.) No. 5

STATEMENT OF CONTRIBUTIONS

Name of Organization	Amount Paid	Name of Organization	Amount Paid
	$		$

NONTAXABLE OBLIGATIONS AND SECURITIES

Obligations and Securities	Amount Owned	Interest Received
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia	$	$
(b) Securities issued under the Federal Farm Loan Act, or under such Act as amended		
(c) Obligations of the United States or its possessions		

DIVIDEND FROM DOMESTIC CORPORATIONS

State the amount of dividends received from domestic corporations, including your share of such dividends on stock owned by a partnership, or an estate or trust. $

PENALTIES

For Willful Failure to Make and File a Return on Time.—Not more than $10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

For Willfully Making a False or Fraudulent Return.—Not more than $10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

For Deficiency in Tax.—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of amount of deficiency if due to fraud.

INSTRUCTIONS

Liability for Filing Return

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States, though not a citizen thereof, having a gross income for the calendar year 1927 of $5,000, or over, or a net income for the same period of (a) $1,500 or over, if single, or if married and not living with husband or wife, or (b) $3,500 or over, if married and living with husband or wife, or (c) regardless of amount if the net income exceeds the personal exemption.

Items Exempt from Tax

(a) Amounts received under a life insurance contract paid by reason of the death of the insured.

(b) Amounts received (other than by reason of the death of the insured) under a life insurance, endowment, or annuity contract, not to exceed the premiums or consideration paid for such contract.

(c) Gifts (not made as a consideration for services), and property acquired by request, devise, or inheritance (but the income from such property is taxable and must be reported).

(d) Interest upon (1) obligations of a State, Territory, or a political subdivision thereof, or the District of Columbia; (2) Federal Farm Loan bonds; and (3) all obligations of the United States and its possessions as to normal tax. Interest on Liberty Bonds owned in excess of $5,000 is subject to surtax if the net income is over $10,000.

(e) Amounts received as accident or health insurance for personal injuries or sickness, plus damages received on account of such injuries or sickness.

(f) Amounts received under the War Risk Insurance and Vocational Rehabilitation Acts, or the World War Veterans' Act, 1924, or as pensions from the United States for services in the military or naval forces in time of war, or as a State pension for services rendered for which the State is paying a pension.

(g) Dividends or interest, not exceeding $300, received from domestic building and loan associations, substantially all the business of which is confined to making loans to members.

(h) Rental value of a dwelling house and appurtenances thereof furnished a minister of the gospel as part of his compensation.

(i) Compensation paid by a State or political subdivision thereof to its officers or employees.

(k) Compensation received from sources without the United States by a citizen who is a nonresident for more than six months of the taxable year.

Personal Exemption and Credits

A single person, or a married person not living with husband or wife, may claim a personal exemption of $1,500. A person who, during the entire taxable year, was the head of a family or was married and living with husband or wife, may claim an exemption of $3,500.

A "head of a family" is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

If husband and wife file separate returns, the personal exemption may be taken by either or divided between them. In addition to the personal exemption, a credit of $400 may be claimed for each person (other than husband or wife) under eighteen years of age, or incapable of self-support because mentally or physically defective, who was receiving his or her chief support from the taxpayer on the last day of the taxable year. This credit can be claimed only by the person who furnishes the chief support, and can not be divided between two individuals.

In case the status of a taxpayer changes during the taxable year, the personal exemption shall be an amount which bears the same ratio to $1,500 as the number of months during which the taxpayer was single bears to twelve months, plus an amount which bears the same ratio to $3,500 as the number of months during which the taxpayer was married and living with husband or wife, or was the head of a family, bears to twelve months. For this purpose a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a full month. The amount of personal exemption shall not exceed $3,500 where the head of a family is married during the taxable year.

In the case of an individual who dies during the taxable year, the credits for personal exemption and dependents shall be determined by his or her status at the time of death. Full credits shall also be allowed to the surviving spouse according to his or her status at the close of the taxable year.

General Information

Affidavit.—The oath will be administered without charge by any collector, deputy collector, or internal revenue agent.

Returns.—File the return with the Collector of Internal Revenue for the district in which you reside on or before March 15, 1928.

Tax.—The tax may be paid at time of filing the return, or in four equal installments payable quarterly.

Income

Salaries.—Enter as Item 1 all salaries, wages, or other compensation received from outside sources by (a) yourself, (b) your husband or wife if a joint return is filed, and (c) each dependent minor child.

Interest.—Enter as Item 2 all interest received or credited to your account during the year on bank deposits, notes, mortgages, and corporation bonds, except interest received on any bonds upon which a tax was paid at the source by the debtor corporation should be entered as Item 2(a) if Form 1000A was filed with your interest coupons. The tax of 1½ per cent paid at the source on such interest should be claimed as a credit in Item 14. Interest on bonds is considered income when due and payable.

Other income.—Enter as Item 3 all other taxable income, including dividends on stock of foreign corporations, income of an estate or trust, and your share, whether received or not, in the profits of a partnership.

Deductions

Taxes.—Enter as Item 5 all personal taxes and taxes on property paid during the year. Do not include Federal income taxes, taxes imposed upon sales by the manufacturer, nor taxes claimed as a credit in Item 15 of the return.

Contributions.—Enter as Item 6 any contributions or gifts made during the year to any corporation or fund organized and operated exclusively for religious, charitable, or educational purposes. The amount claimed shall not exceed 15 per cent of the net income computed without the benefit of this deduction.

List names of organizations and amounts contributed to each in space above.

Other deductions.—Enter as Item 7 any other deductions authorized by law, including interest paid on personal indebtedness. 2—11431

U. S. GOVERNMENT PRINTING OFFICE: 1927

A.—Individuals required to file returns, personal exemption, credit for dependents, and normal tax rates under the revenue acts 1913–1928, inclusive

[Applicable to: Citizens and residents of the United States and taxable estates and trusts]

Revenue act	Applicable to incomes for the years	Individuals required to file returns: Married and living with husband or wife [1]: Net income [3]	Married and living with husband or wife [1]: Gross income regardless of amount of net income	Single, or married and not living with husband or wife: Net income	Single, or married and not living with husband or wife: Gross income regardless of amount of net income	Personal exemption and credit for dependents: Married and living with husband or wife or head of family [4]	Personal exemption and credit for dependents: Single or married and not living with husband or wife [4]	Personal exemption and credit for dependents: Credit for each dependent [5]	Net income subject to normal tax [2]: Amount	Normal tax: Rate per cent
1913	Mar. 1 to Dec. 31, 1913; 1914; and 1915.	$3,000	--------	$3,000	--------	$4,000	$3,000	None.	All	1
1916	1916	3,000	--------	3,000	--------	4,000	3,000	None.	All	2
1917	1917	2,000	--------	1,000	--------	2,000	1,000	$200	First $2,000	2
									Balance over $2,000	4
1918	1918	2,000	--------	1,000	--------	2,000	1,000	200	First $4,000	6
									Balance over $4,000	12
	1919–20	2,000	--------	1,000	--------	2,000	1,000	200	First $4,000	4
									Balance over $4,000	8
1921	1921–23 [6]	2,000	$5,000	1,000	$5,000	[7] 2,500	1,000	400	First $4,000	4
									Balance over $4,000	8
1924	1924	2,500	5,000	1,000	5,000	2,500	1,000	400	First $4,000	2
									Second $4,000	4
									Balance over $8,000	6
1926	1925, 1926, 1927	3,500	5,000	1,500	5,000	3,500	1,500	400	First $4,000	1½
									Second $4,000	3
									Balance over $8,000	5
1928	1928	3,500	5,000	1,500	5,000	3,500	1,500	400	First $4,000	1½
									Second $4,000	3
									Balance over $8,000	5

[1] Husband and wife each to file a return unless combined income is included in joint return.

[2] Net income after deducting personal exemption, credit for dependents, dividends on stock of domestic corporations, and interest not wholly tax-exempt on U. S. obligations issued after Sept. 1, 1917.

[3] Net income means the excess of gross income over deductions as defined in the various revenue acts. Net income has been adjusted from time to time as follows:

(*a*) Amortization of buildings, machinery, equipment or other facilities constructed or acquired on or after Apr. 6, 1917, for the production of articles contributing to the prosecution of the war, is included to a reasonable amount in business deductions for 1918, 1919, 1920, and 1921.

(*b*) Contributions to charitable and scientific organizations, etc., not exceeding 15 per cent of the net income before deducting the contributions, are deducted for 1917 and subsequent years. For unlimited deduction of contributions see section 214, revenue acts of 1924 and 1926, and section 120, revenue act of 1928.

(*c*) Losses sustained in transactions entered into for profit but not connected with business or trade are not deductible for 1913 to 1915, inclusive. For 1916 and 1917, such losses are deductible to the extent of the aggregate income from such transactions; for 1918 and subsequent years, such losses are wholly deductible, excepting that for 1924 and subsequent years the loss, if incurred through the sale of capital assets held for more than 2 years, is deductible from *total tax*, to the extent of 12½ per cent of the loss. (See Table "C.")

(*d*) Net loss for prior year. The revenue act of 1918 provides, in the case of a net loss for any taxable year beginning after Oct. 31, 1918, and ending prior to Jan. 1, 1920, for the deduction of such loss from net income of the preceding year, a redetermination of taxes for the preceding year being made. If the net loss exceeds the net income for the preceding year the amount of such excess is to be deducted from the net income of the succeeding taxable year. For 1921 and subsequent years the revenue acts provide for net loss in any year beginning after Dec. 31, 1920, to be deducted from the net income of the succeeding taxable year and if such net loss exceeds the net income for the succeeding year, the amount of such excess is to be allowed in the next succeeding year.

[4] No provision for head of family in revenue act of 1913. Exemption prorated for period Mar. 1, 1913 to Dec. 31, 1913.

[5] Under 18 years of age or incapable of self-support because mentally or physically defective.

[6] Tax for 1923 reduced 25 per cent by credit or refund under the revenue act of 1924.

[7] For net incomes of $5,000 and over, personal exemption is $2,000.

NONRESIDENT ALIENS [1] (AND TAXABLE ESTATES AND TRUSTS FOR NONRESIDENT ALIENS)

Revenue act of—	Applicable to income for the year	Personal exemption	Credit for dependents	Normal tax rate [2]
				Per cent
1913	Mar. 1 to Dec. 31, 1913; 1914; 1915.	None	None	1
1916	1916	$3,000 if single, $4,000 if married.	None	2
1917	1917	None	None	2
1918	1918	(3)	(3)	12
	1919 and 1920	(3)	(3)	8
1921	1921	$1,000	None	8
	1922 and 1923 [6]	$1,000	(4)	[5] 8
1924	1924	$1,000	(4)	[5] 6
1926	1925, 1926, and 1927	$1,500	(4)	[5] 5
1928	1928	$1,500	(4)	[5] 5

[1] Required to file income-tax returns for all income derived from sources within the United States, regardless of amount, unless total tax has been paid at source.

[2] All income in excess of personal exemption, credit for dependents, dividends on stock of domestic corporations, and interest not wholly tax exempt on United States obligations issued after Sept. 1, 1917, is subject to normal tax.

[3] If country of which nonresident alien is a citizen either imposes no income tax or allows similar credit to citizens of the United States not residing within such foreign country, personal exemption ($1,000 if single, $2,000 if married) and credit for each dependent ($200) allowed only.

[4] If nonresident alien is resident of contiguous country (Canada or Mexico), $400 credit for dependents allowed.

[5] Alien residents of contiguous countries (Canada or Mexico) on net income attributable to compensation for labor or personal services actually performed in the United States receive benefit of normal tax rate provided for United States citizens.

[6] Tax for 1923 reduced 25 per cent by credit or refund under the revenue act of 1924.

B.—*Surtax rates under the revenue acts 1913–1928, inclusive*

[Applicable to: Citizens and residents of the United States, nonresident aliens, and taxable estates and trusts]

Revenue act of 1913, applicable to incomes for period Mar. 1, 1913, to Dec. 31, 1913, and for 1914 and 1915			Revenue act of 1916, applicable to incomes for 1916			Revenue act of 1917, applicable to incomes for 1917			Revenue act of 1918, applicable to incomes for 1918–19 and 1920, and revenue act of 1921, applicable to incomes for 1921		
Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax
$20,000 to $50,000	1	$300	$20,000 to $40,000	1	$200	$5,000 to $7,500	1	$25	$5,000 to $6,000	1	$10
$50,000 to $75,000	2	800	$40,000 to $60,000	2	600	$7,500 to $10,000	2	75	$6,000 to $8,000	2	50
$75,000 to $100,000	3	1,550	$60,000 to $80,000	3	1,200	$10,000 to $12,500	3	150	$8,000 to $10,000	3	110
$100,000 to $250,000	4	7,550	$80,000 to $100,000	4	2,000	$12,500 to $15,000	4	250	$10,000 to $12,000	4	190
$250,000 to $500,000	5	20,050	$100,000 to $150,000	5	4,500	$15,000 to $20,000	5	500	$12,000 to $14,000	5	290
Over $500,000	6		$150,000 to $200,000	6	7,500	$20,000 to $40,000	8	2,100	$14,000 to $16,000	6	410
			$200,000 to $250,000	7	11,000	$40,000 to $60,000	12	4,500	$16,000 to $18,000	7	550
			$250,000 to $300,000	8	15,000	$60,000 to $80,000	17	7,900	$18,000 to $20,000	8	710
			$300,000 to $500,000	9	33,000	$80,000 to $100,000	22	12,300	$20,000 to $22,000	9	890
			$500,000 to $1,000,000	10	83,000	$100,000 to $150,000	27	25,800	$22,000 to $24,000	10	1,090
			$1,000,000 to $1,500,000	11	138,000	$150,000 to $200,000	31	41,300	$24,000 to $26,000	11	1,310
			$1,500,000 to $2,000,000	12	198,000	$200,000 to $250,000	37	59,800	$26,000 to $28,000	12	1,550
			Over $2,000,000	13		$250,000 to $300,000	42	80,800	$28,000 to $30,000	13	1,810
						$300,000 to $500,000	46	172,800	$30,000 to $32,000	14	2,090
						$500,000 to $750,000	50	297,800	$32,000 to $34,000	15	2,390
						$750,000 to $1,000,000	55	435,300	$34,000 to $36,000	16	2,710
						$1,000,000 to $1,500,000	61	740,300	$36,000 to $38,000	17	3,050
						$1,500,000 to $2,000,000	62	1,050,300	$38,000 to $40,000	18	3,410
						Over $2,000,000	63		$40,000 to $42,000	19	3,790
									$42,000 to $44,000	20	4,190
									$44,000 to $46,000	21	4,610
									$46,000 to $48,000	22	5,050
									$48,000 to $50,000	23	5,510
									$50,000 to $52,000	24	5,990
									$52,000 to $54,000	25	6,490
									$54,000 to $56,000	26	7,010
									$56,000 to $58,000	27	7,550
									$58,000 to $60,000	28	8,110
									$60,000 to $62,000	29	8,690
									$62,000 to $64,000	30	9,290
									$64,000 to $66,000	31	9,910
									$66,000 to $68,000	32	10,550
									$68,000 to $70,000	33	11,210
									$70,000 to $72,000	34	11,890
									$72,000 to $74,000	35	12,590
									$74,000 to $76,000	36	13,310
									$76,000 to $78,000	37	14,050
									$78,000 to $80,000	38	14,810
									$80,000 to $82,000	39	15,590

B.—Surtax rates under the revenue acts 1913–1928, inclusive—Continued

Revenue act of 1913, applicable to incomes for period Mar. 1, 1913, to Dec. 31, 1913, and for 1914 and 1915			Revenue act of 1916, applicable to incomes for 1916			Revenue act of 1917, applicable to incomes for 1917			Revenue act of 1918, applicable to incomes for 1918–19 and 1920, and revenue act of 1921, applicable to incomes for 1921		
Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax
									$82,000 to $84,000	40	$16,390
									$84,000 to $86,000	41	17,210
									$86,000 to $88,000	42	18,050
									$88,000 to $90,000	43	18,910
									$90,000 to $92.000	44	19,790
									$92,000 to $94,000	45	20,690
									$94,000 to $96,000	46	21,610
									$96,000 to $98,000	47	22,550
									$98,000 to $100,000	48	23,510
									$100,000 to $150,000	52	49,510
									$150,000 to $200,000	56	77,510
									$200,000 to $300,000	60	137,510
									$300,000 to $500,000	63	263,510
									$500,000 to $1,000,000	64	583,510
									Over $1,000,000	65	

Revenue act of 1921, applicable to incomes for 1922 and 1923 [1]			Revenue act of 1924, applicable to incomes for 1924			Revenue of 1926, applicable to incomes for 1925, 1926, 1927, and 1928		
Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax
$6,000 to $10,000	1	$40	$10,000 to $14,000	1	$40	$10,000 to $14,000	1	$40
$10,000 to $12,000	2	80	$14,000 to $16,000	2	80	$14,000 to $16,000	2	80
$12,000 to $14,000	3	140	$16,000 to $18,000	3	140	$16,000 to $18,000	3	140
$14,000 to $16,000	4	220	$18,000 to $20,000	4	220	$18,000 to $20,000	4	220
$16,000 to $18,000	5	320	$20,000 to $22,000	5	320	$20,000 to $22,000	5	320
$18,000 to $20,000	6	440	$22,000 to $24,000	6	440	$22,000 to $24,000	6	440
$20,000 to $22,000	8	600	$24,000 to $26,000	7	580	$24,000 to $28,000	7	720
$22,000 to $24,000	9	780	$26,000 to $28,000	8	740	$28,000 to $32,000	8	1,040
$24,000 to $26,000	10	980	$28,000 to $30,000	9	920	$32,000 to $36,000	9	1,400
$26,000 to $28,000	11	1,200	$30,000 to $34,000	10	1,320	$36,000 to $40,000	10	1,800
$28,000 to $30,000	12	1,440	$34,000 to $36,000	11	1,540	$40,000 to $44,000	11	2,240

$30,000 to $32,000	13	1,700	$36,000 to $38,000	12	1,780	$44,000 to $48,000	12	2,720
$32,000 to $36,000	15	2,300	$38,000 to $42,000	13	2,300	$48,000 to $52,000	13	3,240
$36,000 to $38,000	16	2,620	$42,000 to $44,000	14	2,580	$52,000 to $56,000	14	3,800
$38,000 to $40,000	17	2,960	$44,000 to $46,000	15	2,880	$56,000 to $60,000	15	4,400
$40,000 to $42,000	18	3,320	$46,000 to $48,000	16	3,200	$60,000 to $64,000	16	5,040
$42,000 to $44,000	19	3,700	$48,000 to $50,000	17	3,540	$64,000 to $70,000	17	6,060
$44,000 to $46,000	20	4,100	$50,000 to $52,000	18	3,900	$70,000 to $80,000	18	7,860
$46,000 to $48,000	21	4,520	$52,000 to $56,000	19	4,660	$80,000 to $100,000	19	11,660
$48,000 to $50,000	22	4,960	$56,000 to $58,000	20	5,060	Over $100,000	20	--------
$50,000 to $52,000	23	5,420	$58,000 to $62,000	21	5,900			
$52,000 to $54,000	24	5,900	$62,000 to $64,000	22	6,340			
$54,000 to $56,000	25	6,400	$64,000 to $66,000	23	6,800			
$56,000 to $58,000	26	6,920	$66,000 to $68,000	24	7,280			
$58,000 to $60,000	27	7,460	$68,000 to $70,000	25	7,780			
$60,000 to $62,000	28	8,020	$70,000 to $74,000	26	8,820			
$62,000 to $64,000	29	8,600	$74,000 to $76,000	27	9,360			
$64,000 to $66,000	30	9,200	$76,000 to $80,000	28	10,480			
$66,000 to $68,000	31	9,820	$80,000 to $82,000	29	11,060			
$68,000 to $70,000	32	10,460	$82,000 to $84,000	30	11,660			
$70,000 to $72,000	33	11,120	$84,000 to $88,000	31	12,900			
$72,000 to $74,000	34	11,800	$88,000 to $90,000	32	13,540			
$74,000 to $76,000	35	12,500	$90,000 to $92,000	33	14,200			
$76,000 to $78,000	36	13,220	$92,000 to $94,000	34	14,880			
$78,000 to $80,000	37	13,960	$94,000 to $96,000	35	15,580			
$80,000 to $82,000	38	14,720	$96,000 to $100,000	36	17,020			
$82,000 to $84,000	39	15,500	$100,000 to $200,000	37	54,020			
$84,000 to $86,000	40	16,300	$200,000 to $300,000	38	92,020			
$86,000 to $88,000	41	17,120	$300,000 to $500,000	39	170,020			
$88,000 to $90,000	42	17,960	Over $500,000	40	--------			
$90,000 to $92,000	43	18,820						
$92,000 to $94,000	44	19,700						
$94,000 to $96,000	45	20,600						
$96,000 to $98,000	46	21,520						
$98,000 to $100,000	47	22,460						
$100,000 to $150,000	48	46,460						
$150,000 to $200,000	49	70,960						
Over $200,000	50	--------						

[1] Tax for 1923 reduced 25 per cent by credit or refund under the revenue act of 1924.

C.—Supplemental income taxes and tax credits under the revenue acts 1917–1928, inclusive

[Applicable to: Citizens and residents of the United States, nonresident aliens, and taxable estates and trusts]

Revenue act	Applicable to incomes for the years	Excess-profits tax		Tax on capital net gain from sale of assets held more than 2 years	Tax credit on capital net loss from sale of assets held more than 2 years	Tax credit of 25 per cent of tax computed on earned net income		Tax credit for income and profits taxes paid to foreign countries or United States possessions [1]
		Income subject to excess-profits tax	Rate per cent			Amount of earned net income subject to tax for computation of credit	Limit of credit	
1917	1917	Salaries and income from business having no invested capital in excess of $6,000.[2]	8					For 1917 and prior years, taxes paid to foreign countries or United States possessions were not allowed as a tax credit but were included in general deductions.
		Net income from business having invested capital: [3]						
		Net income equal to 15 per cent of invested capital less deduction.[4]	20					
		Net income in excess of 15 per cent of invested capital but not in excess of 20 per cent of invested capital.	25					
		Net income in excess of 20 per cent of invested capital but not in excess of 25 per cent of invested capital.	35					
		Net income in excess of 25 per cent of invested capital but not in excess of 33 per cent of invested capital.	45					
		Net income in excess of 33 per cent of invested capital.	60					

1918	1918-1920	None					Amount paid or accrued.
1921	1921	do					Same as 1918 act.
	1922-23 [5]	do	Taxpayer may elect to be taxed at 12½ per cent on capital net gain provided that the total tax, including the tax on capital net gain is not less than 12½ per cent of the total net income. (Loss in ordinary net income can *not* be deducted from capital net gain.)				Do.
1924	1924	do	Taxpayer may elect to be taxed at 12½ per cent on capital net gain if the tax would be greater than 12½ per cent by including capital net gain in ordinary net income. (Loss in ordinary net income may be deducted from capital net gain and the balance taxed at 12½ per cent.)	Capital net loss may be reported apart from ordinary net income and a tax credit of 12½ per cent of the capital net loss taken, if the tax thus produced is not less than the tax would be if the capital net loss were deducted from ordinary net income.	All net income up to $5,000 whether earned or not, and up to $10,000 if earned.	25 per cent of normal tax on earned net income. (Can not *exceed* 25 per cent of normal tax on ordinary net income.)	Do.
1926	1925, 1926, 1927	do	Same as 1924 act	Same as 1924 act	All net income up to $5,000 whether earned or not, and up to $20,000 if earned.	25 per cent of total tax on earned net income. (Can not *exceed* 25 per cent of normal tax on ordinary net income plus surtax on earned net income.)	Do.
1928	1928	do	do	do	All net income up to $5,000 whether earned or not, and up to $30,000 if earned.	do	Do.

[1] Beginning with 1921 the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayer's net income from sources without the United States bears to the entire net income.

[2] In excess of $3,000 for nonresident aliens.

[3] Nonresident aliens having business with invested capital reported only that proportion of invested capital which net income from sources within the United States was of the entire net income.

[4] Deduction (which, however, was not allowed nonresident aliens), $6,000 plus an amount equal to the same percentage of invested capital for taxable year as the average annual pre-war income was of pre-war invested capital (not less than 7 per cent nor more than 9 per cent). If not established during at least 1 whole year of the pre-war period, 8 per cent. If, during the pre-war period the individual deficit or a very small income from business, or if invested capital can not be determined, same per cent as that of representative businesses. (See sec. 210, revenue act of 1917.)

[5] Tax for 1923 computed under the revenue act of 1921 reduced 25 per cent by credit or refund under the revenue act of 1924.

SUMMARY OF CORPORATION INCOME AND TAX BY YEARS

Corporation returns, calendar years 1909 to 1927, showing total number, number and per cent reporting net income and no net income, and amount of net income and deficit.[1]

Year	Number of returns				Per cent of total			Net income	Deficit
	Total	Reporting net income	Reporting no net income	Inactive corporations no income data reported	Reporting net income	Reporting no net income	No income data reported		
1909	262,490	[2] 52,498	[3] 209,992		20	80		$3,590,000,000	
1910	270,202	[2] 54,040	[3] 216,162		20	80		3,761,000,000	
1911	288,352	[2] 55,129	[3] 233,223		19	81		3,503,000,000	Not available.
1912	305,336	[2] 61,116	[3] 244,220		20	80		4,151,000,000	
1913	316,909	188,866	128,043		60	40		4,714,000,000	
1914	[4] 299,445	174,205	125,240		58	42		3,940,000,000	
1915	[4] 366,443	190,911	175,532		52	48		5,310,000,000	
1916	341,253	206,984	134,269		61	39		8,766,000,000	$657,000,000
1917	351,426	232,079	119,347	No data	66	34	No data	10,730,000,000	630,000,000
1918	317,579	202,061	115,518	available.	64	36	available.	8,362,000,000	690,000,000
1919	320,198	209,634	110,564		65	35		9,412,000,000	996,000,000
1920	345,595	203,233	142,362		59	41		7,903,000,000	2,029,000,000
1921	356,397	171,239	185,158		48	52		4,336,000,000	3,878,000,000
1922	382,883	212,535	170,348		56	44		6,964,000,000	2,194,000,000
1923	398,933	233,339	165,594		58	42		8,322,000,000	2,014,000,000
1924	417,421	236,389	181,032		57	43		7,587,000,000	2,224,000,000
1925	430,072	252,334	177,738		59	41		9,584,000,000	1,963,000,000
1926	455,320	258,134	197,186		57	43		9,673,000,000	2,169,000,000
1927	475,031	259,849	165,826	49,356	55	35	10	8,982,000,000	2,472,000,000

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43–45. 1909–1915 includes to a limited extent additions made by audit and delinquent returns filed. Fiscal and fractional (part year) returns are included.

[2] Returns showing net income in excess of $5,000 exemption.

[3] Returns showing net income not in excess of $5,000 exemption, or deficit.

[4] 1915 contains approximately 30,000 returns showing no net income which properly belong and should be included in 1914. (See Annual Report, Commissioner of Internal Revenue, 1916, p. 26.)

Income and profits taxes in corporation returns, calendar years 1913 to 1927 [1]

Year	Tax		
	Income tax	War-profits and excess-profits tax	Total tax
1913	[2] $43,127,740		[2] $43,127,740
1914	39,144,532		39,144,532
1915	56,993,657		56,993,657
1916	171,805,150		171,805,150
1917	503,698,029	$1,638,747,740	2,142,445,769
1918	653,198,483	2,505,565,939	3,158,764,422
1919	743,535,888	1,431,805,690	2,175,341,578
1920	636,508,292	988,726,351	1,625,234,643
1921	366,443,621	335,131,811	701,575,432
1922	775,310,154	[3] 8,466,114	783,776,268
1923	937,106,798		937,106,798
1924	881,549,546		881,549,546
1925	1,170,331,206		1,170,331,206
1926	1,229,797,243		1,229,797,243
1927	1,130,674,128		1,130,674,128

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 43–45. 1909–1915 includes to a limited extent additions made by audit and delinquent returns filed. Fiscal year returns are included. Amounts shown for 1913–1915, inclusive, are receipts for fiscal year ended June 30, immediately following as shown in annual reports of Commissioner of Internal Revenue, which receipts include fines, penalties, additional assessments, etc., 1916 and subsequent years tax is amount reported on returns.

[2] Includes excise tax, $10,671,077, act of Aug. 5, 1909.

[3] On net income earned from July 1 to Dec. 31, 1921, reported on fiscal year returns whose accounting period terminated prior to July 1, 1922.

Corporation returns—Distribution of number of returns, net income, and deficit, by size of net income and deficit for all corporations for years 1918 to 1927, inclusive[1]

Distribution	1918		1919		1920	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Returns showing net income:						
Size of net income—						
Under $2,000	68,973	$55,281,461			75,905	$65,835,628
$2,000 to $5,000	49,397	162,073,156			46,868	151,338,556
$5,000 to $10,000	29,780	213,305,243			27,615	194,776,140
$10,000 to $25,000	37,053	800,570,917			35,994	786,538,508
$25,000 to $50,000						
$50,000 to $100,000	7,224	507,215,825			7,092	496,550,045
$100,000 to $250,000	5,383	838,508,564			5,497	851,989,198
$250,000 to $500,000	2,054	713,779,767			2,124	737,217,126
$500,000 to $1,000,000	1,171	815,090,903			1,142	788,372,009
$1,000,000 to $5,000,000	846	1,701,416,343			836	1,626,705,255
$5,000,000 and over	180	2,554,269,070			160	2,203,332,348
Total for returns showing net income	202,061	8,361,511,249	209,634	$9,411,418,458	203,233	7,902,654,813
Returns showing no net income:						
Size of deficit—						
Under $25,000						
$25,000 to $100,000						
$100,000 to $500,000						
$500,000 to $1,000,000						
$1,000,000 to $2,000,000						
$2,000,000 to $3,000,000						
$3,000,000 to $4,000,000						
$4,000,000 to $5,000,000						
$5,000,000 and over						
Total for returns showing no net income	115,518	689,772,361	110,564	995,546,241	142,362	2,029,423,744
Grand total—net income less deficit	317,579	7,671,738,888	320,198	8,415,872,217	345,595	5,873,231,069

Distribution	1921		1922		1923	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Returns showing net income:						
Size of net income—						
Under $2,000	75,451	$61,895,581	92,259	$86,729,211	99,240	$87,992,887
$2,000 to $5,000	40,402	124,049,405	43,502	137,791,967	48,269	153,069,832
$5,000 to $10,000	20,134	142,168,065	24,787	174,308,283	27,602	199,336,286
$10,000 to $25,000	25,327	547,473,491	35,811	767,133,959	39,764	891,426,019
$25,000 to $50,000						
$50,000 to $100,000	4,595	320,442,399	7,312	512,069,921	8,258	577,435,489
$100,000 to $250,000	3,108	478,376,439	5,114	791,272,098	5,942	923,065,165
$250,000 to $500,000	1,136	391,713,873	1,889	658,842,334	2,149	745,679,327
$500,000 to $1,000,000	555	380,316,893	1,016	708,997,233	1,089	752,853,087
$1,000,000 to $5,000,000	461	918,041,802	725	1,444,773,281	858	1,695,716,712
$5,000,000 and over	70	971,569,865	120	1,681,892,856	168	2,294,954,330
Total for returns showing net income	171,239	4,336,047,813	212,535	6,963,811,143	233,339	8,321,529,134
Returns showing no net income:						
Size of deficit—						
Under $25,000						
$25,000 to $100,000						
$100,000 to $500,000						
$500,000 to $1,000,000						
$1,000,000 to $2,000,000						
$2,000,000 to $3,000,000						
$3,000,000 to $4,000,000						
$4,000,000 to $5,000,000						
$5,000,000 and over						
Total for returns showing no net income	185,158	3,878,219,134	170,348	2,193,776,356	165,594	2,013,554,987
Grand total—net income less deficit	356,397	457,828,679	382,883	4,770,034,787	398,933	6,307,974,147

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 43–45. Fiscal year returns are included.

Corporation returns—Distribution of number of returns, net income, and deficit, by size of net income and deficit for all corporations for years 1918 to 1927, inclusive—Continued

Distribution	1924		1925		1926	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Returns showing net income:						
Size of net income—						
Under $2,000	105, 135	$92, 757, 850	108, 447	$96, 859, 748	118, 092	$104, 121, 718
$2,000 to $5,000	49, 050	154, 696, 040	51, 334	162, 780, 292	50, 918	160, 215, 419
$5,000 to $10,000	26, 090	192, 682, 420	29, 067	207, 812, 825	28, 363	201, 434, 466
$10,000 to $25,000	39, 411	858, 279, 429	29, 533	477, 066, 018	26, 463	424, 743, 533
$25,000 to $50,000			13, 965	498, 304, 439	15, 250	505, 981, 193
$50,000 to $100,000	7, 857	546, 492, 107	9, 249	646, 218, 517	8, 748	612, 009, 482
$100,000 to $250,000	5, 200	800, 400, 960	6, 270	966, 671, 837	5, 966	917, 880, 867
$250,000 to $500,000	1, 793	620, 791, 551	2, 200	765, 259, 354	2, 137	749, 611, 283
$500,000 to $1,000,000	952	662, 504, 898	1, 156	788, 857, 128	1, 100	759, 354, 667
$1,000,000 to $5,000,000	739	1, 447, 837, 353	917	1, 876, 242, 787	883	1, 769, 642, 841
$5,000,000 and over	162	2, 210, 209, 684	196	3, 097, 610, 752	214	3, 468, 407, 420
Total for returns showing net income	236, 389	7, 586, 652, 292	252, 334	9, 583, 683, 697	258, 134	9, 673, 402, 889
Returns showing no net income:						
Size of deficit—						
Under $25,000			165, 909	507, 429, 985	183, 538	622, 156, 073
$25,000 to $100,000			8, 565	401, 080, 214	10, 630	497, 909, 273
$100,000 to $500,000			2, 876	486, 586, 356	2, 619	520, 867, 843
$500,000 to $1,000,000			241	171, 006, 631	251	178, 364, 712
$1,000,000 to $2,000,000			81	111, 694, 991	94	124, 482, 493
$2,000,000 to $3,000,000			28	67, 150, 838	28	66, 305, 016
$3,000,000 to $4,000,000			15	55, 984, 630	12	41, 221, 059
$4,000,000 to $5,000,000			7	31, 018, 188	6	26, 887, 189
$5,000,000 and over			16	130, 676, 262	8	90, 516, 644
Total for returns showing no net income	181, 032	2, 223, 925, 993	177, 738	1, 962, 628, 095	197, 186	2, 168, 710, 302
Grand total—net income less deficit	417, 421	5, 362, 726, 299	430, 072	7, 621, 055, 602	455, 320	7, 504, 692, 587

Distribution	1927	
	Number of returns	Amount
Size of net income:		
Under $1,000	70, 299	$27, 806, 395
$1,000 to $2,000	52, 044	79, 589 268
$2,000 to $3,000	26, 470	64, 351, 482
$3,000 to $4,000	15, 048	52, 633, 692
$4,000 to $5,000	9, 914	44, 367, 754
$5,000 to $10,000	27, 690	197, 100, 206
$10,000 to $15,000	11, 387	137, 633, 906
$15,000 to $20,000	9, 912	165, 701, 312
$20,000 to $25,000	6, 217	140, 165, 752
$25,000 to $50,000	12, 518	447, 199, 459
$50,000 to $100,000	8, 299	580, 9[illegible], 267
$100,000 to $250,000	5, 823	901, 979, 956
$250,000 to $500,000	2, 047	714, 494, 467
$500,000 to $1,000,000	1, 139	788, 8[illegible]0, 764
$1,000,000 to $5,000,000	855	1,700,282,717
$5,000,000 and over	187	2,938,777,864
Total for returns showing net income	259, 849	8,981,884,261

Distribution	1927	
	Number of returns	Amount
Size of deficit:		
Under $1,000	49, 199	$22, 260, 980
$1,000 to $2,000	23, 543	35, 201, 966
$2,000 to $3,000	15, 379	38, 056, 867
$3,000 to $4,000	11, 321	39, 367, 959
$4,000 to $5,000	8, 333	37, 228, 992
$5,000 to $10,000	23, 198	166, 072, 281
$10,000 to $15,000	10, 118	125, 106, 434
$15,000 to $20,000	5, 633	98, 125, 977
$20,000 to $25,000	3, 776	85, 380, 525
$25,000 to $50,000	7, 863	273, 897, 401
$50,000 to $100,000	4, 019	277, 499, 065
$100,000 to $250,000	2, 327	351, 234, 547
$250,000 to $500,000	654	225, 694, 160
$500,000 to $1,000,000	257	176, 554, 346
$1,000,000 to $5,000,000	188	351, 194, 669
$5,000,000 and over	18	168, 863, 207
Total for returns showing no net income	165, 826	2,471,739,376
Inactive corporations no income data reported	49, 356	
Grand total—net income less deficit	475, 031	6,510,144,885

Form 1120

U. S. Internal Revenue

(Auditor's Stamp)

CORPORATION INCOME TAX RETURN
For Calendar Year 1927

File This Return with the Collector of Internal Revenue for Your District on or Before March 15, 1928

PRINT PLAINLY CORPORATION'S NAME AND BUSINESS ADDRESS

(Name)

(Street and Number)

(Post office and State)

Date of Incorporation

Under the Laws of what State or Country

Page 1 of Return

File Code

Serial Number

(Cashier's Stamp)

Cash Check M. O. Cert. of Ind.

First Payment

$

Carded

As

KIND OF BUSINESS

IS THIS A CONSOLIDATED RETURN?

Item and Instructions No.	GROSS INCOME		
1.	Gross Sales from Trading or Manufacturing, Less Returns and Allowances		$
2.	Less Cost of Goods Sold:		
	(a) Inventory at close of preceding year	$	
	(b) Merchandise bought for sale		
	(c) Cost of manufacturing or otherwise producing goods (From Schedule A)		
	(d) Total of lines (a), (b), and (c)	$	
	(e) Less inventory at end of year		
	Gross Profit from Trading or Manufacturing (Item 1 minus Item 2)		$
	Gross Profit from Operations Other Than Trading or Manufacturing. (State source of income):		
	(a)		
	(b)		
	(c)		
5.	Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds		
6.	Rents		
7.	Royalties		
8.	Sale of Real Estate, Stocks, Bonds, and other Capital Assets (From Schedule B)		
9.	Dividends on Stock of Domestic Corporations		
10.	Other Income (including dividends received on stock of foreign corporations). (State nature of income):		
	(a)		
	(b)		
	(c)		
11.	Total Income in Items 3 to 10		$
	DEDUCTIONS		
12.	Compensation of Officers (From Schedule C)		$
13.	Rent on Business Property		
14.	Repairs (From Schedule D)		
15.	Interest		
16.	Taxes (From Schedule E)		
17.	Losses by Fire, Storm, etc. (From Schedule F)		
18.	Bad Debts (From Schedule G)		
19.	Dividends (From Schedule H)		
20.	Depreciation (resulting from exhaustion, wear and tear, or obsolescence) (From Schedule I)		
21.	Depletion of Mines, Oil and Gas Wells, Timber, etc. (Submit schedule, see Instruction 21)		
22.	Other Deductions Not Reported Above. (Explain below, or on separate sheet):		
	(a) Salaries and wages. (Not included in Item 2, 12, or 14 above)		
	(b) Net Loss for prior year. (Submit schedule)		
	(c)		
	(d)		
	(e)		
	(f)		
23.	Total Deductions in Items 12 to 22		$
24.	Net Income (Item 11 minus Item 23)		$

COMPUTATION OF TAX

25.	Net Income (Item 24 above)	$	
26.	Less Credit of $2,000 (for a domestic corporation having a net income of less than $25,270)		
27.	Balance (Item 25 minus Item 26)	$	
28.	Income Tax (13½% of Item 27)		$
29.	If the Net Income of a Domestic Corporation is Less Than $25,270, Enter the Amount in Excess of $25,000		
30.	Total Tax (Item 28 plus Item 29)		$
31.	Less: Income Tax Paid at Source. (This credit can only be allowed to a nonresident foreign corporation)	$	
32.	Income and Profits Taxes Paid to a Foreign Country or to a Possession of the United States by a domestic corporation		
33.	Balance of Tax (Item 30 minus Items 31 and 32)		$

An amended return must be marked "Amended" at top of return

Checks and drafts will be accepted only if payable at par

SCHEDULE A—COST OF MANUFACTURING OR PRODUCING GOODS (See Instruction 2)

Items	Amount	Items	Amount (Enter as Item 2c)
Salaries and wages	$		$
Material and supplies			

SCHEDULE B—PROFIT FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC. (See Instruction 8)

1. Kind of Property	2. Date Acquired	3. Amount Received	4. Depreciation Allowable Since Acquisition	5. Cost	6. Value as of March 1, 1913	7. Subsequent Improvements	8. Net Profit (Enter as Item 8)
		$	$	$	$	$	$

State how property was acquired

SCHEDULE C—COMPENSATION OF OFFICERS (See Instruction 12)

1. Name of Officer	2. Official Title	3. Time Devoted to Business	Shares of Stock Owned 4. Common	Shares of Stock Owned 5. Preferred	6. Amount of Compensation (Enter as Item 12)
					$

SCHEDULE D—COST OF REPAIRS (See Instruction 14)

1. Items	2. Amount (Enter as Item 14)
Salaries and wages	$

SCHEDULE E—TAXES PAID (See Instruction 16)

1. Items	2. Amount (Enter as Item 16)
	$

SCHEDULE F—EXPLANATION OF LOSSES BY FIRE, STORM, ETC. (See Instruction 17)

1. Kind of Property	2. Date Acquired	3. Cost	4. Value as of March 1, 1913	5. Subsequent Improvements	6. Depreciation Allowable Since Acquisition	7. Insurance and Salvage Value	8. Net Loss (Enter as Item 17)
		$	$	$	$	$	$

State how property was acquired

SCHEDULE G—BAD DEBTS (See Instruction 18)

1. Year	2. Sales on Account	3. Bad Debts
1922	$	$
1923		
1924		
1925		
1926		

SCHEDULE H—DIVIDENDS DEDUCTIBLE (See Instruction 19)

1. Name of Corporation	Amount of Dividends 2. Domestic	Amount of Dividends 3. Foreign
	$	$

SCHEDULE I—EXPLANATION OF DEDUCTION FOR DEPRECIATION (See Instruction 20)

1. Kind of Property (If buildings, state material of which constructed)	2. Date Acquired	3. Age When Acquired	4. Probable Life After Acquirement	5. Cost (Exclusive of Land)	6. Value as of March 1, 1913 (Exclusive of Land)	Amount of Depreciation Charged Off 7. Previous years	Amount of Depreciation Charged Off 8. This year
				$	$	$	$

Attach a separate sheet if any of the above schedules do not provide sufficient space

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SCHEDULE K—BALANCE SHEETS (See Instruction 43)

Items	Beginning of Taxable Year: Amount	Beginning of Taxable Year: Total	End of Taxable Year: Amount	End of Taxable Year: Total
ASSETS				
1. Cash		$		$
2. Notes receivable				
3. Accounts receivable	$		$	
Less reserve for bad debts				
4. Inventories:				
Raw materials	$		$	
Work in process				
Finished goods				
Supplies				
5. Investments:				
Obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia	$		$	
Securities issued under the Federal Farm Loan Act, or under such Act as amended				
Obligations of the United States or its possessions				
6. Loans (describe fully):				
	$		$	
7. Deferred charges:				
Prepaid insurance	$		$	
Prepaid taxes				
8. Capital assets:				
Land				
Buildings	$		$	
Machinery and equipment				
Furniture and fixtures				
Delivery equipment				
	$		$	
Less reserves for depreciation and depletion				
9. Patents				
10. Good will				
11. Other assets (describe fully):				
	$		$	
12. Total Assets		$		$
LIABILITIES				
13. Notes payable		$		$
14. Accounts payable				
15. Accrued expenses (describe fully):				
	$		$	
16. Other liabilities (describe fully):				
	$		$	
17. Capital stock:				
Preferred stock (less stock in treasury)	$		$	
Common stock (less stock in treasury)				
18. Surplus	$		$	
19. Undivided profits				
20. Total Liabilities		$		$

Remarks

SCHEDULE L—RECONCILIATION OF NET INCOME AND ANALYSIS OF CHANGES IN SURPLUS

1. Net income from Item 24, page 1 of the return	$				13. Unallowable deductions:			
2. Nontaxable income					(a) Donations, gratuities, and contributions	$		
(a) Interest on obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia					(b) Income and profits taxes paid to the United States, and so much of such taxes paid to its possessions or foreign countries as are claimed as a credit in Item 32, page 1 of the return			
(b) Interest on securities issued under the Federal Farm Loan Act, or under such Act as amended					(c) Federal taxes paid on tax-free covenant bonds			
(c) Interest on obligations of the United States or its possessions					(d) Special improvement taxes tending to increase the value of the property assessed			
(d) Dividends deductible under section 234 (a) 8 of the Revenue Act of 1926					(e) Furniture and fixtures, additions, or betterments treated as expense on the books			
(e) Proceeds of life insurance policies paid upon the death of the insured					(f) Replacements and renewals			
(f) Other items of nontaxable income (to be detailed)					(g) Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary			
(a)					(h) Interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest upon which is wholly exempt from taxation			
(b)					(i) Additions to reserves for bad debts which are not included in Item 18, page 1 of return			
(c)					(j) Additions to reserves for contingencies, etc. (to be detailed):			
3. Charges against reserve for bad debts, if Item 18, page 1 of return, is not an addition to a reserve					(1)			
4. Charges against reserves for contingencies, etc. (to be detailed):					(2)			
(a)					(3)			
(b)					(k) Other unallowable deductions (to be detailed):			
(c)					(1)			
5. Total of Lines 1 to 4, inclusive	$				(2)			
6. Total from Line 14					(3)			
7. Net profit for year as shown by books, before any adjustments are made thereon (Line 5 minus Line 6)	$				14. Total of Line 13	$		
8. Surplus and undivided profits as shown by balance sheet at close of preceding taxable year					15. Dividends paid during the taxable year (state whether paid in cash, stock of other corporation, or other property):			
9. Other credits to surplus (to be detailed):					(a) Date paid ..... Character	$		
(a)					(b) Date paid ..... Character			
(b)					(c) Date paid ..... Character			
(c)					(d) Date paid ..... Character			
10. Total of Lines 7 to 9, inclusive	$				16. Other debits to surplus (to be detailed):			
11. Total from Line 17					(a)			
12. Surplus and undivided profits as shown by balance sheet at close of taxable year (Line 10 minus Line 11)	$				(b)			
					(c)			
					17. Total of Lines 15 and 16	$		

QUESTIONS

KIND OF BUSINESS

1. By means of the key letters given below, identify the corporation's main income-producing activity with one of the general classes, and follow this by a special description of the business sufficient to give the information called for under each general class.

A.—Agriculture and related industries, including fishing, logging, ice harvesting, etc., and also the leasing of such property. State the product or products. B.—Mining and quarrying, including gas and oil wells, and also the leasing of such property. State the product or products. C.—Manufacturing. State the product and also the material if not implied by the name of the product. D.—Construction—excavations, buildings, bridges, railroads, ships, etc., also equipping and installing same with systems, devices, or machinery, without their manufacture. State nature of structures built, materials used, or kind of installations. E1.—Transportation—rail, water, local, etc. State the kind and special product transported, if any. E2.—Public utilities—gas (natural, coal, or water); electric light or power (hydro or steam generated); heating (steam or hot water); telephone; waterworks or power. E3.—Storage—without trading or profit from sales—(elevators, warehouses, stockyards, etc.). State product stored. E4.—Leasing transportation or utilities. State kind of property. F.—Trading in goods bought and not produced by the trading concern. State manner of trade, whether wholesale, retail, or commission, and product handled. Sales with storage with profit primarily from sales. G.—Service—domestic, including hotels, restaurants, etc.; amusements; other professional, personal, or technical service. State the service. H.—Finance, including banking, real estate, insurance. I.—Concerns not falling in above classes (a) because of combining several of them with no predominant business, or (b) for other reasons.

2. Concerns whose business involves activity falling in two or more of the above general classes, where the *same product* is concerned, should report business as identified with but one of the above general classes; for example, concerns in A or B which also transport and market their own product exclusively or mainly, should still be identified with classes A or B; concerns in C (manufacturing) which own or control their source of material supply in A or B and which also transport, sell, or install their own product exclusively or mainly, should be identified with manufacturing; concerns in D may control or own the source of supply of materials used exclusively or mainly in their constructive work; concerns in E1 or E2 may own or control the source of their material or power; concerns in F may transport or store their own merchandise, but its production would identify them with A, B, or C.

3. Answers:

(a) General class (use key letter designation).....

(b) Main income-producing business (give specifically the information called for under each key letter, also whether acting as principal, or as agent on commission; state if inactive or in liquidation).....

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AFFILIATIONS WITH OTHER CORPORATIONS

SEE INSTRUCTION 38

4. Does the corporation own 95 per cent or more of the outstanding capital stock of another domestic corporation or of other corporations? .....

5. Is over 95 per cent or more of your outstanding capital stock owned by another corporation? .....

6. Is 95 per cent or more of your outstanding capital stock as well as 95 per cent or more of the outstanding capital stock of another corporation or of other corporations owned or controlled by the same individual or partnership or by the same individuals, partnerships, or corporations in substantially the same proportion? .....

7. If the answer to questions 4, 5, and 6, or to any of them, is "yes," answer the following:

(a) Did the corporation file Forms 851, 852, 853, and 853A for the taxable year 1922 or subsequent taxable years? ..... If the answer to this question is "yes," these forms will not be required, except under the circumstances described in question (b). If the answer to this question is "no," and the answer to questions 4, 5, and 6, or to any of them, is "yes," procure from the Collector of Internal Revenue for your district Forms 851, 852, 853, and 853A, Affiliations Schedules 1, 2, 3, and 4, which shall be filled in and filed as a part of this return. If the answer to this question is "no," question (b) need not be answered.

(b) Did substantially the same conditions, as are set out in the Affiliations Schedules filed for 1926 or prior years, obtain during the entire taxable year 1927? ..... If the answer to this question is "no," a statement, setting forth the particulars in which the situation has changed, should be attached to and made a part of this return. If there have been substantial changes in stockholdings, a complete schedule of such changes should be submitted on Form 853, Affiliations Schedule 3. If there are companies other than those covered by the Affiliations Schedules for prior years which, applying the tests contained in questions 4, 5, or 6, may have come into the affiliated group since 1926, Forms 851, 852, 853, and 852A, are required for the entire group for the taxable year.

(c) Did the corporation file a consolidated return for the preceding taxable year? .....

PREDECESSOR BUSINESS

8. Did the corporation file a return under the same name for the year preceding taxable year? ..... Was the corporation in any way an outgrowth, result, continuation, or reorganization of a business or businesses in existence during this or any prior year since December 31, 1917? ..... If answer is "yes," give name and address of each predecessor business, and the date of the change in entity.

.....

.....

Upon such change were any asset values increased or decreased? ..... If the answer is "yes," closing balance sheets of old business and opening balance sheets of new business must be furnished.

BASIS OF RETURN

9. Is this return made on the basis of actual receipts and disbursements? ..... If not, describe fully what other basis or method was used in computing net income.

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LIST OF ATTACHED SCHEDULES

10. Enter below a list of all schedules accompanying this return, giving for each a brief title and the schedule number. The name and address of the taxpayer should be placed on each separate schedule accompanying the return.

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AFFIDAVIT

We, the undersigned, president and treasurer of the corporation for which this return is made, being severally duly sworn, each for himself deposes and says that this return, including the accompanying schedules and statements, has been examined by him and is, to the best of his knowledge and belief, a true and complete return made in good faith, for the taxable year as stated, pursuant to the Revenue Act of 1926 and the Regulations issued under authority thereof.

Sworn to and subscribed before me this ..... day of ....., 1928

..... *President.*

NOTARIAL SEAL

..... (Signature of officer administering oath) ..... (Title)

CORPORATE SEAL

..... *Treasurer.*

GOVERNMENT PRINTING OFFICE 2—14443

INSTRUCTIONS

The Instructions Numbered 1 to 24 on this Page Correspond with the Item Numbers on Page 1 of the Return

GROSS INCOME AND DEDUCTIONS

1. Gross sales.—If engaged in trading or manufacturing, enter as Item 1 on page 1 of the return, the gross sales, less goods returned and any allowances or discounts from the sale price.

Railroad corporations, banks, insurance companies, and other corporations required to submit statements of income and expenses to any national, State, municipal, or other public officer may submit with the return a statement of income and expenses in the form in which submitted to such officer, in lieu of furnishing the information requested in Items 1 to 23 of the return. In such cases the taxable net income will be reconciled by means of Schedule L on page 4 of the return, with the net profit shown by the income and expense statement submitted, and should be entered as Item 24 on page 1 of the return.

2. Cost of goods sold.—Enter as Item 2 the information requested on lines (a) to (e), and list in Schedule A, on page 2 of the return, the principal items of cost included in the amount entered on line (c), the minor items to be grouped in one amount.

If the production, purchase, or sale of merchandise is an income-producing factor in the trade or business, secure from the Collector of Internal Revenue and file as a part of this return a *Certificate of Inventory, Form 1126*. Enter on lines (a) and (e) under Item 2, immediately before the amount column, the letters "C," or "C or M," to indicate that the inventories are valued at either cost, or cost or market, whichever is lower. In case the inventories reported on the return do not agree with those shown on the balance sheet, attach a statement explaining how the difference occurred.

3. Gross profit.—Enter as Item 3 the gross profit from trading or manufacturing, which is obtained by deducting Item 2, the cost of goods sold, from Item 1, the gross sales.

4. Gross profit from other operations.—Enter as Item 4 the gross profit from operations other than trading or manufacturing, stating in the space provided the nature and amount of the principal items; the minor items should be grouped in one amount.

5. Interest on bank deposits, etc.—Enter as Item 5 all interest received or credited to the corporation during the taxable year on bank deposits, notes, mortgages, and corporation bonds.

6. Rent.—Enter as Item 6 the gross amount received for the rent of property. Any deductions claimed for repairs, interest, taxes, and depreciation should be included in Items 14, 15, 16, and 20, respectively.

7. Royalties.—Enter as Item 7 the gross amount received as royalties. If a deduction is claimed for depletion, it should be reported as Item 21.

8. Profit from sale of capital assets.—Enter as Item 8 the amount of gain or loss from the sale or other disposition of real estate, stocks, bonds, and capital assets.

Describe the property briefly in Schedule B, and state the actual consideration or price received, or the fair market value of the property received in exchange. Expenses connected with the sale, such as commissions paid agents, may be deducted in computing the amount received.

Enter the original cost of the property, and if it was acquired prior to March 1, 1913, the fair market value as of that date. Attach statement explaining how value as of March 1, 1913, was determined. Expenses incidental to the purchase may be included in the cost if never deducted from income.

Enter as depreciation the amount of exhaustion, wear and tear, obsolescence, amortization, or depletion which has been allowable in respect of such property since date of acquisition, or since March 1, 1913, if the property was acquired before that date. In addition, if the property was acquired before March 1, 1913, and if the cost of such property is greater than its fair market value as of that date, the cost shall be reduced by the depreciation actually sustained before that date. See Sections 202 to 204 of the Act and Articles 1501 to 1602 of Regulations 69.

Subsequent improvements include expenditures for additions, improvements, and repairs made to restore the property or prolong its useful life. Do not deduct ordinary repairs, interest, or taxes in computing gain or loss.

No loss shall be recognized in any sale or other disposition of shares of stock or securities where the corporation has acquired substantially identical property within 30 days before or after the date of such sale, unless the corporation is a dealer in stock or securities in the ordinary course of business.

In case the amount to be entered as Item 8 is a deductible loss, such amount should be preceded by a minus sign or written with red ink.

9. Dividends.—Enter as Item 9 the amount received as dividends (a) from a domestic corporation other than a corporation entitled to the benefits of Section 262 of the Revenue Act of 1926 and other than a corporation organized under the China Trade Act, 1922, or (b) from a foreign corporation when it is shown to the satisfaction of the Commissioner that more than 50 per cent of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the corporation has been in existence) was derived from sources within the United States as defined under Section 217 of the Act.

10. Other income.—Enter as Item 10 all other taxable income for which no place is provided on the return, together with any dividends specifically excluded from Item 9.

11. Total income.—Enter the net amount of Items 3 to 10, inclusive, after deducting any losses reported in Items 3, 4, and 8.

12. Compensation of officers.—Enter as Item 12 the compensation of all officers, in whatever form paid, and fill in Schedule C, giving the information requested.

13. Rent.—Enter as Item 13 rent paid for business property in which the corporation has no equity.

14. Repairs.—Enter as Item 14 the cost of incidental repairs, including the labor, supplies, and other items which do not add to the value or appreciably prolong the life of property. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account. Expenditures for restoring or replacing property are not deductible, as such expenditures are chargeable to capital account or to depreciation reserve, depending on how depreciation is charged on the books of the corporation.

List in Schedule D the principal items of cost, grouping the minor items in one amount.

15. Interest.—Enter as Item 15 interest paid on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest upon which is wholly exempt from taxation.

16. Taxes.—Enter as Item 16 taxes paid or accrued during the taxable year. Do not include Federal income taxes, income and profits taxes claimed as a credit in Item 32, taxes assessed against local benefits tending to increase the value of the property assessed, Federal taxes paid on bonds containing a tax-free covenant, nor taxes imposed upon sales by the manufacturer.

List in Schedule E each class of taxes deducted.

17. Losses by fire, storm, etc.—Enter as Item 17 the net loss arising from fire, storm, shipwreck, or other casualty, or from theft, and not compensated for by insurance or otherwise.

Explain losses claimed in Schedule F.

18. Bad debts.—Enter as Item 18 debts, or portions thereof, arising from sales or services that have been reflected in income, which have been definitely ascertained to be worthless and have been charged off within the year, or such reasonable amount as has been added to a reserve for bad debts within the year.

If the debts are included in the deduction claimed, submit a schedule showing the amounts charged off, and state how each was determined to be worthless.

If the amount deducted is an addition to a reserve, Schedule G should be filled in giving the information requested.

A debt previously charged off as bad, if subsequently collected, must be returned as income for the year in which collected.

19. Dividends.—Enter as Item 19 the dividends described in Instruction 9 which were reported as income in Item 9.

Describe in Schedule H any dividends claimed as a deduction.

20. Depreciation.—The amount deductible on account of depreciation in Item 20 is an amount fairly measuring the portion of the investment in depreciable property by reason of exhaustion, wear and tear, or obsolescence, which is properly chargeable against the operations of the year. If the property was acquired by purchase on or after March 1, 1913, the amount of depreciation should be determined upon the basis of the original cost (not replacement cost) of the property, and the probable number of years remaining of its useful life. In case the property was purchased prior to March 1, 1913, the amount of depreciation will be determined in the same manner, except that it will be computed on its original cost, or the fair market value as of March 1, 1913, whichever is greater. If the property was acquired in any other manner than by purchase see Section 204 of the Revenue Act of 1926. The capital sum to be replaced should be charged off over the useful life of the property either in equal annual installments or in accordance with any other recognized trade practice, such as an apportionment over units of production. Whatever plan or method of apportionment is adopted must be reasonable and must have due regard to operating conditions during the taxable year. The method adopted should be described in the return. Stocks, bonds, and like securities are not subject to exhaustion, wear and tear within the meaning of the law.

If a deduction is claimed on account of depreciation Schedule I shall be filled in, and the total amount claimed therein should correspond with the figures reflected in the balance sheet. In case obsolescence is included, state separately amount claimed and basis upon which it is computed. Land values must not be included in this schedule. See Articles 161 to 170 of Regulations 69.

21. Depletion.—If a deduction is claimed on account of depletion, secure from the Collector Form D (minerals), Form E (coal), Form F (miscellaneous nonmetals), Form O-3 (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with Questionnaire in previous years, then file with this return information necessary to bring your depletion schedule up to date, setting forth in full statement of all transactions bearing on deductions or additions to value of physical assets with explanation of how depletion deduction for the taxable year has been determined. See Articles 201 to 237 and 1602 of Regulations 69.

22. Other deductions.—Enter any other deductions authorized by law, and file with the return a schedule showing how each deduction was computed. If a deduction is claimed on account of a net loss for prior year, see Article 1622 of Regulations 69.

23. Total deductions.—Enter the total of Items 12 to 22, inclusive.

24. Net income.—Enter as Item 24 the net income, which is obtained by deducting Item 23 from Item 11. The net income of a corporation shall be computed upon the basis of its taxable year in accordance with the method of accounting regularly employed in keeping the books, unless such method does not clearly reflect the income.

COMPUTATION OF TAX

25. The tax is computed upon the amount of net income in excess of the credit of $2,000 which may be claimed in Item 26 by a domestic corporation having a net income of less than $25,270. In such case, if the first or final return of a corporation is for a period of less than twelve months, the full credit of $2,000 is allowed. If the return is made for a fractional part of a year to effect a change in the accounting period, the tax shall be computed as provided in Instruction 46. For the credit allowed a corporation organized under the China Trade Act, 1922, see Article 1142 of Regulations 69.

CREDIT FOR TAXES

26. A foreign corporation subject to taxation and not engaged in a trade or business within the United States and not having any office or place of business therein may claim as a credit in Item 31 any income tax required to be deducted and withheld at the source.

27. If a credit is claimed by a domestic corporation in Item 32 on account of income and profits taxes already paid to a foreign country or a possession of the United States, a copy of Form 1118, completely filled in and sworn to must be submitted with this return, together with the receipt for each such tax payment. In case credit is sought for taxes accrued the form must have attached to it a certified copy of the return on which each such accrued tax was based, and as a condition precedent to the allowance of this credit, the Commissioner may require the corporation to give a bond on Form 1119, conditioned for the payment of any taxes found due if the taxes when paid differ from the credit claimed. A foreign corporation is not entitled to claim credit for taxes paid to a foreign country.

LIABILITY FOR FILING RETURNS

28. **Corporations generally.**—Every domestic or resident corporation, joint-stock company, association, or insurance company not specifically exempted by Section 231 of the Revenue Act of 1926, whether or not having any net income, must file a return on this form, or on Form 1120A if for a fiscal year ending in 1927.

29. **Corporations in possessions of the United States.**—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the United States, provided, (*a*) 80 per cent or more of the total gross income for the three-year period immediately preceding the close of the taxable year (or such part thereof as may be applicable) was derived from sources within a possession of the United States; and (*b*) 50 per cent or more of the total gross income for such three-year period or applicable part thereof was derived from the active conduct of a trade or business within a possession of the United States.

30. **Foreign corporations.**—A foreign corporation subject to the provisions of the Revenue Act of 1926, regardless of the amount of its net income, is required to file a return with the Collector in whose district is located its principal office or agency through which is transacted the business in the United States. The net income should be computed in accordance with Section 217 of the Revenue Act of 1926.

INSURANCE COMPANIES

31. **Life insurance companies.**—A life insurance company issuing life insurance and annuity contracts (including contracts of combined life, health, and accident insurance), as defined by Section 242 of the Revenue Act of 1926, shall file its tax return on Form 1120L, instead of this form.

32. **Mutual insurance companies.**—A mutual insurance company (other than a life insurance company), in addition to the deductions allowed a corporation, unless otherwise allowed, may claim as deductions in Item 22 of the return, (*a*) the net addition required by law to be made within the taxable year to reserve funds (including in the case of an assessment insurance company the actual deposit of sums with State or Territorial officers pursuant to law as additions to guarantee or reserve funds), and (*b*) the sums other than dividends paid within the taxable year on policy and annuity contracts.

33. A mutual marine insurance company shall include in its gross income in Item 4 of this return the gross premiums collected and received, less amounts paid for reinsurance, and in addition to the deductions allowed a corporation, and to a mutual insurance company in Instruction 32 above, unless otherwise allowed, may claim as a deduction in Item 22 of the return amounts repaid to policyholders on account of premiums previously paid by them, and interest paid upon such amounts between the ascertainment and the payment thereof.

34. A mutual insurance company (including interinsurance and reciprocal underwriters, but not including a mutual life or mutual marine insurance company) requiring its members to make premium deposits to provide for losses and expenses, in addition to the deductions allowed a corporation, and to a mutual insurance company in Instruction 32 above, unless otherwise allowed, may claim as a deduction in Item 22 of the return, the amount of premium deposits returned to its policyholders and the amount of premium deposits retained for losses, expenses, and reinsurance reserves.

35. The receipts of a shipowners' mutual protection and indemnity association, not organized for profit, and no part of the net earnings of which inures to the benefit of any private stockholder or member, are exempt from taxation, but such association shall be subject as a corporation to the tax upon its net income from interest, dividends, and rents.

36. Benevolent life insurance associations of a purely local character, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations are exempt from taxation only if 85 per cent or more of the income consists of amounts collected from members for the sole purpose of meeting losses and expenses.

37. **Other insurance companies.**—The net income of an insurance company (other than a life or mutual insurance company referred to above), upon which a tax of 12½ per cent is imposed, is the gross income earned during the taxable year from investment income and from underwriting income, computed on the basis of the underwriting and investment exhibit of the Annual Statement approved by the National Convention of Insurance Commissioners, as provided in Section 246 of the Revenue Act of 1926, less the deductions for ordinary and necessary expenses, interests, taxes, losses, bad debts, depreciation, etc., as allowed by Section 247 of the Act.

CONSOLIDATED RETURNS

38. If one domestic corporation owns 95 per cent or more of the outstanding stock of another or others, or if 95 per cent or more of the outstanding stock of two or more domestic corporations is owned by the same individual or partnership, or by the same individuals, partnerships, or corporations, in substantially the same proportion, a consolidated return may be filed by such corporations. The term "stock" does not include nonvoting stock which is limited and preferred as to dividends. In case a consolidated return is filed, the parent or principal corporation of the affiliated group must furnish the information called for in questions 4 to 7 on page 4 of the return.

39. Where a group of corporations are affiliated within the meaning of Section 240 of the Revenue Act of 1926, they shall either elect to file one consolidated return for the entire group, or a separate return for each corporation, and all returns thereafter made shall be upon the same basis unless permission to change the basis has been granted by the Commissioner. A corporation organized under the China Trade Act, 1922, shall not be deemed to be affiliated with any other corporation within the meaning of Section 240 of the Act. (See Articles 631 to 637 of Regulations 69.)

40. The parent or principal reporting company of affiliated corporations, when filing a consolidated return on this form, shall attach thereto a schedule showing the names and addresses of all affiliated corporations in the group, and if the tax is apportioned among these corporations, the proportion allocated to each as agreed upon amongst themselves. Each of the other affiliated corporations shall file Form 1122 in the office of the Collector for its district.

41. All supplementary and supporting schedules filed with a consolidated return should be prepared in columnar form, one column being provided for each corporation included in the consolidation, one column for a total of like items before adjustments are made, one column for intercompany eliminations and adjustments, and one column for a total of like items after giving effect to the eliminations and adjustments. The items included in the column for eliminations and adjustments should be symbolized to identify contra items, and suitable explanations appended, if necessary.

WORKING PAPERS

42. Every corporation should preserve, available for inspection by a revenue officer, working papers showing the balance in each account on the corporation's books that was used in preparing the return.

BALANCE SHEETS

43. The balance sheets on page 3 of the return, Schedule K, should be prepared from the books and should agree therewith, or any differences should be reconciled. The balance sheets for a consolidated return should be furnished in accordance with Instruction 41. All corporations engaged in an interstate and intrastate trade or business and reporting to the Interstate Commerce Commission and to any national, State, municipal, or other public officer, may submit, in lieu of Schedule K, copies of their balance sheets prescribed by said Commission or State and municipal authorities, as at the beginning and end of the taxable year.

In case the balance sheet as at the beginning of the current taxable year does not agree in every respect with the balance sheet which was submitted as at the end of the previous taxable year the differences should be fully explained in the space provided under Schedule K.

PERIOD COVERED

44. Except in the case of the first return the corporation shall make its return on the basis upon which the return was made for the taxable year immediately preceding unless, with the approval of the Commissioner, a change is made in the accounting period.

45. If a corporation desires to change its accounting period from fiscal year to calendar year, from calendar year to fiscal year, or from one fiscal year to another fiscal year, an application for such change shall be made on Form 1128 and forwarded to the Collector at least thirty days before the close of the proposed or new taxable year or period.

46. Where the Commissioner approves a change in the accounting period the net income computed on the separate return for a fractional part of a year shall be placed on an annual basis by multiplying the amount thereof by twelve and dividing by the number of months included in the period, and the tax shall be such part of a tax computed on such annual basis as the number of months in such period is of twelve months. See Sections 212 and 226 of the Revenue Act of 1926.

TIME AND PLACE FOR FILING

47. The return for the calendar year 1927 must be sent to the Collector of Internal Revenue for the district in which the corporation's principal office is located so as to reach the Collector's office on or before March 15, 1928. In the case of a foreign corporation not having any office or place of business in the United States the return shall be filed on or before June 15, 1928, with the Collector of Internal Revenue, Baltimore, Maryland.

48. The Collector of Internal Revenue may grant a reasonable extension of time for filing a return, if application therefor is made before the date prescribed by law for filing such return, whenever in his judgment good cause exists.

SIGNATURES AND VERIFICATION

49. The return shall be sworn to by the president, vice president or other principal officer, and by the treasurer or assistant treasurer. The return of a foreign corporation having an agent in the United States shall be sworn to by such agent. If receivers, trustees in bankruptcy, or assignees are operating the property or business of the corporation, such receivers, trustees or assignees shall execute the return for such corporation under oath.

PAYMENT OF TAXES

50. The tax should be paid by sending or bringing with the return a check or money order drawn to the order of "Collector of Internal Revenue at (insert name of city and State)."

Do not send cash through the mail or pay it in person except at the office of the Collector.

The total tax may be paid at the time of filing the return or in four equal installments, as follows:

The first installment shall be paid on or before the fifteenth day of the third month following the close of the taxable year, the second installment shall be paid on or before the fifteenth day of the third month, the third installment on or before the fifteenth day of the sixth month, and the fourth installment on or before the fifteenth day of the ninth month, after the latest date prescribed for paying the first installment.

If any installment is not paid on the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand by the Collector.

PENALTIES

51. **For willful failure to make and file a return on time.**—Not more than $10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

52. **For willfully making a false or fraudulent return.**—Not more than $10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

53. **For deficiency in tax.**—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of amount of deficiency if due to fraud.

UNDISTRIBUTED PROFITS

54. If any corporation is formed or availed of for the purpose of preventing the imposition of the surtax upon its shareholders by permitting its gains and profits to accumulate instead of being divided or distributed, there shall be levied, collected, and paid for each taxable year upon the net income of such corporation a tax equal to 50 per cent of the amount thereof, which shall be in addition to the tax imposed by Section 230 of the Act. In such case the net income shall include interest on obligations of the United States issued after September 1, 1917, which would be subject to tax in whole or in part in the hands of an individual owner, and dividends received from a domestic corporation. See Section 220 of the Revenue Act of 1926.

INFORMATION AT THE SOURCE

55. Every corporation making payments of salaries, wages, interest, rent, commissions, or other fixed or determinable income of $1,500 or more during the calendar year, to a single person, a partnership, or a fiduciary, or $3,500 or more to a married person, or payments of dividends of $500 or more to a person, a partnership, or a fiduciary, is required to make a true and accurate return to the Commissioner of Internal Revenue, showing the amount of such payments and the name and address of the recipient. Forms 1096 and 1099, for reporting salaries, etc., and Forms 1097 and 1097A for dividends, will be furnished by any Collector of Internal Revenue upon request. Such returns of information covering the calendar year 1927 must be forwarded to the Commissioner of Internal Revenue, Sorting Section, Washington, D. C., in time to be received not later than March 15, 1928.

2—14448
U. S. GOVERNMENT PRINTING OFFICE: 1927

Form 1120 L

U. S. Internal Revenue

(Auditor's Stamp)

LIFE INSURANCE COMPANY INCOME TAX RETURN

FOR COMPANIES ISSUING LIFE AND ANNUITY CONTRACTS, INCLUDING COMBINED LIFE, HEALTH, AND ACCIDENT INSURANCE

For Calendar Year 1927

File This Return with the Collector of Internal Revenue for Your District on or Before March 15, 1928

PRINT PLAINLY COMPANY'S NAME AND BUSINESS ADDRESS

(Name)

(Street and Number)

(Post office and State)

KIND OF BUSINESS

Do Not Write in These Spaces

File Code

Serial Number

(Cashier's Stamp)

Cash Check M. O. Cert. of Ind.

First Payment

$

Carded

As

SCHEDULE A.—TAXABLE NET INCOME

1. Items.	2. Life Department.	3. Other Departments.	4. Total.
GROSS INCOME			
1. Interest from all sources	$	$	
2. Dividends on stock of domestic and foreign corporations			
3. Rents (including $ rental value of space occupied by company) (attach schedule)			
4. Totals of Items 1 to 3 (extend total of columns 2 and 3 to column 4)	$	$	$
DEDUCTIONS			
5. Interest exempt from taxation (attach schedule)	$	$	
6. Excess of, 4% of the mean of the reserve funds over Item 5			
7. Dividends deductible under Section 245(a) 3 of the Revenue Act of 1926 (attach schedule)			
8. Two per cent of the reserve held for deferred dividends			
9. Investment expenses (attach schedule)			
10. Taxes deductible under Section 245(a) 6 of the Revenue Act of 1926			
11. Other real estate expenses			
12. Depreciation (resulting from exhaustion, wear and tear, or obsolescence) (attach schedule)			
13. Interest on indebtedness			
14. Totals of Items 5 to 13 (extend total of columns 2 and 3 to column 4)	$	$	$
15. Net Income (Item 4 minus Item 14)			$

SCHEDULE B.—COMPUTATION OF TAX

1. Net income (Item 15, Schedule A)	$	5. Income tax (12½% of Item 3); or	$
2. Credit $2,000, for domestic company having a net income of less than $25,250		6. If a foreign company, 12½% of Item 4	
		7. If the net income of a domestic company is less than $25,250, enter the amount in excess of $25,000	
3. Balance (Item 1 minus Item 2)	$		
4. Net income of foreign company (....% Item 15, Schedule A)	$	8. Total tax (Item 5 or 6 plus Item 7)	$

SCHEDULE C.—RESERVE FUNDS

1. Items.	2. Beginning of Taxable Year.	3. End of Taxable Year.
1. Reserve for outstanding policies and annuities	$	$
2. Reserve for disability and accidental death benefits		
3. Reserve for supplementary contracts		
4. Reserve for incurred disability benefits		
5. Reserve for policies upon which a surrender value may be demanded (not included elsewhere)		
6. Deposits made with State officers by Assessment Companies, as required by law		
7. Other reserve funds, if any (attach itemized statement)		
8. Totals of Items 1 to 7	$	$
9. Total of columns 2 and 3, as shown in Item 8 above		$
10. Mean of the reserve funds for the taxable year (one-half of Item 9)		$
11. Four per cent of the mean of the reserve funds, as shown in Item 10		$
12. Total reserve funds of foreign companies at end of taxable year upon business within the United States (attach itemized statement)		$
13. Percentage which Item 12 is of Item 8, column 3 (compute a fraction of one per cent to three decimal figures)		%

14. Give the title and sections of State Statutes or Insurance Department Rulings requiring the reserves claimed above.

SCHEDULE D.—INVESTED ASSETS (BOOK VALUES)

1. Items.	Life Department. 2. Beginning of Taxable Year.	Life Department. 3. End of Taxable Year.	Other Departments. 4. Beginning of Taxable Year.	Other Departments. 5. End of Taxable Year.
1. Real estate	$	$	$	$
2. Mortgage loans				
3. Collateral loans				
4. Policy loans, including premium notes				
5. Bonds and stocks				
6. Bank deposits bearing interest				
7. Other interest-bearing assets (attach itemized statement)				
8. Totals of Items 1 to 7	$	$	$	$
9. Total of columns 2 to 5, inclusive, as shown in Item 8 above				$
10. Mean of the invested assets for the taxable year (one-half of Item 9)				$
11. One-fourth of 1 per cent of the mean of the invested assets				$

AFFIDAVIT

We, the undersigned, president and treasurer of the company for which this return is made, being severally duly sworn, each for himself, deposes and says that this return, including the accompanying schedules and statements, has been examined by him and is, to the best of his knowledge and belief, a true and complete return made in good faith for the taxable year as stated, pursuant to the Revenue Act of 1926 and the regulations issued under authority thereof.

Sworn to and subscribed before me this ..... day of ....., 1928.

President.

NOTARIAL SEAL

(Signature of officer administering oath) (Title)

CORPORATE SEAL

9—14494

Treasurer.

INSTRUCTIONS

1. COMPANIES REQUIRED TO FILE A RETURN

Every domestic or foreign life insurance company that derives income from sources within the United States, issuing life and annuity contracts (including life, health, and accident insurance), the reserve funds of which held for the fulfillment of such contracts comprise more than 50 per cent of its total reserve funds, shall file a return on this form. See Articles 661 to 687, inclusive, Regulations 69, and Sections 242 to 245, inclusive, of the Revenue Act of 1926.

2. ANNUAL STATEMENT

A copy of the annual statement for life insurance companies adopted by the National Convention of Insurance Commissioners for the year 1927, as filed with the Insurance Department of the State in which the company is located, together with copies of Schedule A (real estate) and Schedule D (bonds and stocks), must accompany this return. Similar copies for the preceding year must be also furnished, if not filed with the return for the previous year.

3. BASIS OF RETURN

A return on this form shall be rendered on a cash receipts and disbursements basis in conformity with the annual statement made to the State Insurance Department, instead of the accrual basis.

4. LIMITATION OF TAX

If the net income of a domestic company reported as Item 15, Schedule A, is more than $25,000, the tax of 12½ per cent imposed by Section 243 of the Act on the amount of the net income shall not exceed the tax which would be payable if the $2,000 credit were allowed, plus the amount of the net income in excess of $25,000.

5. PERIOD COVERED

The return shall be for the calendar year ended December 31, 1927, and the net income computed on the calendar year basis in accordance with the State laws regulating insurance companies.

6. TIME AND PLACE FOR FILING

The return must be sent to the collector of internal revenue for the district in which the company's principal office is located, so as to reach the collector's office on or before March 15, 1928. In the case of a foreign company not having any office or place of business in the United States, the return shall be filed with the Collector of Internal Revenue, Baltimore, Maryland, on or before June 15, 1928.

The Commissioner may grant a reasonable extension of time for filing a return, if application therefor is made before the date prescribed by law for filing such return, whenever in his judgment good cause exists.

7. AFFIDAVIT

The return shall be sworn to by the president, vice president, or other principal officer, and by the treasurer or assistant treasurer. The return of a foreign company having an agent in the United States shall be sworn to by such agent.

8. PAYMENT OF TAX

The tax should be paid by sending or bringing with the return a check or money order drawn to the order of "Collector of Internal Revenue at (insert name of city and State)."

Do not send cash through the mail nor pay it in person except at the office of the collector.

The total tax may be paid at the time of filing the return or in four equal installments, as follows:

The first installment shall be paid on or before March 15, 1928, the second installment shall be paid on or before June 15, 1928, the third installment on or before September 15, 1928, and the fourth installment on or before December 15, 1928.

If any installment is not paid on the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand by the collector.

9. PENALTIES

For willful failure to make and file a return on time.—Not more than $10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

For willfully making a false or fraudulent return.—Not more than $10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

For deficiency in tax.—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition, 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of amount of deficiency if due to fraud.

10. QUESTIONS

1. Date of incorporation .....

2. Under the laws of what State or country? .....

3. Did the company file a return under the same name for the preceding taxable year? ..... If not, was the company in any way an outgrowth, result, continuation, or reorganization of a business or businesses in existence during this or the preceding taxable year? ..... If answer is "yes," give name and address of each predecessor business:

.....

.....

4. State the amount of deferred dividend funds at the end of the taxable year, exclusive of any amount held for payments during the following taxable year: $.....

5. Describe the method used for determining the investment expenses shown in Item 9, Schedule A:

.....

.....

6. Is the above method the same as that used in preparing the Gain and Loss Exhibit for 1926? ..... If not, state what change was made and the reason therefor:

.....

.....

7. Are any general expenses in part assigned to or included in the investment expenses shown in Item 9, Schedule A? .....

11. INSTRUCTIONS FOR FILLING IN SCHEDULE A

Report in column 2 all business transacted in connection with life insurance, and in column 3 any other class of insurance.

Interest received.—Enter as Item 1 interest actually received from all sources during the taxable year.

Dividends.—Enter as Item 2 dividends actually received on stock of domestic and foreign corporations.

Rents.—Enter as Item 3 rents actually received from tenants, including the rental value of the space occupied in any building owned by the company. In case the rental value of a building so occupied is not included in this amount, no deduction on account of such building is allowable for taxes, other expenses, and depreciation in Items 10, 11, and 12, of Schedule A. If these deductions are claimed, a schedule similar to the following should be furnished for each building occupied:

1. Location of building .....
2. Book value at end of taxable year ..... $.....
3. Gross rents for year, including $....., the rental value of space occupied by the company ..... $.....
4. Less: Taxes ..... $.....
5. Depreciation .....
6. Other expenses .....
7. Total of Lines 4, 5, and 6 ..... $.....
8. Net income from rentals (Line 3 minus Line 7) ..... $.....

Interest exempt from taxation.—Enter as Item 5 the amount of interest received on the following obligations which are exempt from taxation: (1) Obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia; (2) Securities issued under the provisions of the Federal Farm Loan Act or under the provisions of such Act as amended; or (3) Obligations of the United States or its possessions.

Submit a schedule showing separately for each class of securities, (*a*) name of obligation, (*b*) amount of principal, (*c*) rate of interest, and (*d*) interest received.

Excess of, 4 per cent of the mean of the reserve funds over Item 5.—Enter as Item 6 the amount by which Item 11, Schedule C, exceeds Item 5, Schedule A.

Dividends.—Enter as Item 7 the total amount of dividends deductible under Section 245(*a*) 3 of the Act. A schedule should be submitted showing the amount received as dividends, (*a*) from each domestic corporation other than a corporation entitled to the benefits of Section 262 of the Act and other than a corporation organized under the China Trade Act, 1922, or (*b*) from each foreign corporation when it is shown to the satisfaction of the Commissioner that more than 50 per cent of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the foreign corporation has been in existence) was derived from sources within the United States.

Two per cent of the reserve held for deferred dividends.—Enter as Item 8 an amount equal to 2 per cent of the reserve held at the end of the taxable year for deferred dividends the payment of which is deferred for a period of not less than five years from the date of the policy contract. Do not include in such reserve any dividends payable during the year following the taxable year.

Investment expenses.—Enter as Item 9 expenses paid which are properly chargeable to investment expenses, the total amount of which, if there be any allocation of general expenses to investment expenses, should not exceed one-fourth of 1 per cent of the mean of the invested assets reported in Item 11, Schedule D.

Submit a schedule showing the nature and amount of the items included herein, the minor items being grouped in one amount. See Article 683 of Regulations 69.

Taxes.—Enter as Item 10 taxes paid exclusively upon real estate owned by the company, and that proportion of the taxes assessed against individual shareholders and paid by the company without reimbursement, as provided in Article 684 of Regulations 69. Do not include taxes assessed against local benefits of a kind tending to increase the value of the property assessed, as for paving, sewers, etc.

Other real estate expenses.—Enter as Item 11 all ordinary and necessary building expenses, such as fire insurance, heat, light, labor, etc., and the cost of incidental repairs which neither materially add to the value of the property nor appreciably prolong its life, but keep it in an ordinarily efficient operating condition. Do not include any amount paid out for new buildings or permanent improvements or betterments made to increase the value of any property.

Depreciation.—If a deduction is made on account of depreciation in Item 12, the following schedule must be filled in and the total amount claimed therein should correspond with the figures reflected in the company's books.

The amount deductible on account of depreciation is an amount charged off which fairly measures the loss during the year by reason of exhaustion, wear and tear, or obsolescence in the company's investment in property used in the business. Such an amount should be determined upon the basis of the cost of the property, or if purchased prior to March 1, 1913, the cost or value as of that date, whichever is greater, and the probable number of years remaining of its useful life. Land values must not be included in this schedule. Stocks, bonds, and like securities are not subject to depreciation within the meaning of the law.

Kind of property. (If buildings, state the material of which constructed)	Date acquired	Age when acquired	Probable life after acquirement	Cost, or if acquired prior to Mar. 1, 1913, the fair market value as of that date, whichever is greater	Amount of depreciation charged off	
					Previous years	This year
				$	$	$
TOTALS				$	$	$

NOTE.—If obsolescence is a factor in determining this deduction, attach a statement showing the amount claimed for the taxable year and the basis upon which computed.

Interest on indebtedness.—The amount of interest deductible as Item 13 is the amount of interest paid during the taxable year on the company's indebtedness, except on indebtedness incurred or continued to purchase or carry obligations or securities the interest upon which is wholly exempt from taxation. Interest paid on dividends held on deposit and surrendered during the taxable year should be included in this item.

12. INFORMATION AT SOURCE

Every corporation making payments of salaries, wages, interest, rents, commissions, or other fixed or determinable income of $1,500 or more during the calendar year to a single person, a partnership, or a fiduciary, or $3,500 or more to a married person, or payments of dividends of $500 or more to a person, a partnership, or a fiduciary, is required to make a true and accurate return to the Commissioner of Internal Revenue, showing the amount of such payments and the name and address of the recipient. Forms 1096 and 1099, for reporting salaries, etc., and Forms 1097 and 1097 A for dividends, will be furnished by any Collector of Internal Revenue upon request. Such returns of information covering the calendar year 1927 must be forwarded to the Commissioner of Internal Revenue, Sorting Section, Washington, D. C., in time to be received not later than March 15, 1928

13. LIST OF ATTACHED SCHEDULES

Attach a list of the schedules accompanying this return, giving for each a brief title and the schedule number. Place name and address of company on each schedule.

GOVERNMENT PRINTING OFFICE

2—14494

37722—29. (Face p. 42.) No. 8

CHANGES IN TAX LAWS AFFECTING THE COMPARABILITY OF STATISTICAL DATA FROM INCOME-TAX RETURNS OF CORPORATIONS

Corporation income and profits tax rates, exemptions, and credits under the revenue acts of 1909–1928, inclusive [1]

[Applicable to domestic and foreign corporations]

Revenue act	Applicable to incomes for the years—	Exemption [2]	Income tax		Excess-profits tax [3]		
			Taxable income	Rate per cent	Credit	Amount subject to tax	Rate per cent
1909 (excise tax)	1909 to Feb. 28, 1913.	$5,000	All net income [4] in excess of exemption.	1			
1913	Mar. 1, 1913, to Dec. 31, 1915.	None.	All net income	1			
1916	1916	None.	do	2			
1917	1917	None.	Dividends out of earnings from Mar. 1, 1913, to Dec. 31, 1915.	1	$3,000 [5] plus an amount equal to the same percentage of invested capital [6] for the taxable year as the average annual pre-war income was of pre-war invested capital (not less than 7 nor more than 9 per cent). If not established during at least one whole year of the pre-war period, 8 per cent.	Net income equal to 15 per cent of invested capital less credit.	20
			Net income in excess of the sum of— The excess-profits tax for the current year and			Net income in excess of 15 per cent of invested capital but not in excess of 20 per cent of invested capital.	25
			Dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1915.	2		Net income in excess of 20 per cent of invested capital but not in excess of 25 per cent of invested capital.	35
			Net income in excess of the sum of—				

[1] All corporations are required to file returns regardless of amount of net income or loss, except those specifically exempt as mutual, cooperative, fraternal, civic, charitable, scientific, etc., not operating for profit. From Jan. 1, 1918, to Dec. 31, 1921, personal-service corporations were treated as partnerships. Prior and subsequent to said dates, such corporations were taxed as other corporations.

[2] For 1918 and subsequent years foreign corporations not allowed specific exemption.

[3] For 1918–1921, inclusive, war-profits and excess-profits tax of foreign corporations is computed by comparison with representative corporations whose invested capital can be satisfactorily determined and which are engaged in a like or similar trade or business and similarly circumstanced. (See sec. 328, revenue acts 1918 and 1921.)

[4] Net income means "statutory" net income, i. e., the excess of gross income over deductions as defined in the various revenue acts. Foreign corporations report only the net income from sources within the United States. Net income has been adjusted from time to time as follows:

(*a*) Amortization of buildings, machinery, equipment, or other facilities constructed or acquired on or after Apr. 6, 1917, for the production of articles contributing to the prosecution of the war, are included to a reasonable amount in business deductions for 1918, 1919, 1920, and 1921.

(*b*) Dividends of domestic corporations were entirely tax exempt for 1918 and subsequent years.

(*c*) Net loss for prior year. The revenue act of 1918 provides, in the case of a net loss for any taxable year beginning after Oct. 31, 1918, and ending prior to Jan. 1, 1920, for the deduction of such loss from the net income of the *preceding year*, a redetermination of taxes for the preceding year being made. If the net loss exceeds the net income for the preceding year the amount of such excess is to be deducted from the net income of the *succeeding* taxable year. For 1921 and subsequent years the revenue acts provide for net loss in any year beginning after Dec. 31, 1920, to be deducted from the net income of the succeeding taxable year and if such net loss exceeds the net income for the succeeding year, the amount of such excess is to be allowed in the *next* succeeding year.

(*d*) For insurance companies see special provisions in the various revenue acts.

[5] Foreign corporations not allowed the $3,000.

[6] Invested capital within the meaning of the statute is the capital actually paid in to the corporation by the stockholders, including surplus and undivided profits (exclusive of those for the current year), stocks, bonds, and other obligations (other than obligations of the United States) the dividends or interest from which are not included in computing net income, and excluding inadmissible assets. (See art. 831 of Regulations 45.) For 1917 foreign corporations reported that proportion of invested capital which net income from sources within the United States was of the entire net income. For 1918-1921, inclusive, it was not necessary for foreign corporations to report invested capital. (See note 3.)

Corporation income and profits tax rates, exemptions, and credits under the revenue acts of 1909–1928, inclusive—Continued

Revenue act	Applicable to incomes for the years—	Exemption [2]	Income tax: Taxable income	Income tax: Rate per cent	Excess-profits tax: Credit	Excess-profits tax: Amount subject to tax	Excess-profits tax: Rate per cent
1917	1917	None.	The excess-profits tax for the current year and Dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1917.	 4	If, during pre-war period, corporation had either no net income or a very small net income, or if invested capital can not be determined, same per cent as that of representative corporations. (See sec. 210, revenue act 1917.)	Net income in excess of 25 per cent of invested capital but not in excess of 33 per cent of invested capital. Net income in excess of 33 per cent of invested capital.	45 60
1918	1918	$2,000	Net income in excess of the sum of— The exemption, Excess profits and war profits taxes for current year and Interest on United States obligations issued after Sept. 1, 1917.	 12	$3,000 plus 8 per cent of the invested capital for the taxable year.[6]	Net income equal to 20 per cent of invested capital less credit. Net income in excess of 20 per cent of invested capital.	30 65
1918	1919 and 1920	2,000	Net income in excess of this sum of— The exemption, Excess-profits tax for current year, Excess-profits and war-profits taxes on income from Government contracts, and Interest on United States obligations issued after Sept. 1, 1917, and War Finance Corporation bonds not exempt.	 10	Same as 1918 [6]	Net income equal to 20 per cent of invested capital less credit. Net income in excess of 20 per cent of invested capital.	20 40
1921	1921	[8] 2,000	Same as 1919 and 1920	10	do	Same as 1919 and 1920	([11])
	1922 and 1923	[8] 2,000	Net income in excess of exemption	12½			
1924	1924	[8] 2,000	do	12½			
1926	1925	[8] 2,000	do	[9] 13			
	1926 and 1927	[8] 2,000	do	[9] 13½			
1928	1928	[8] 3,000	do	12			

Revenue act	Applicable to incomes for the years—	War-profits tax [3]: Credit	War-profits tax: Amount subject to tax	War-profits tax: Rate per cent	Tax on income from Government contracts: Exemption	Tax on income from Government contracts: Amount subject to tax	Tax on income from Government contracts: Rate per cent	Tax credit for income and profits taxes paid to foreign countries or United States possessions
1909 (excise tax)	1909 to Feb. 28, 1913.							For 1917 and prior years, taxes paid to foreign countries or
1913	Mar. 1, 1913,							

	to Dec. 31, 1915.							
1916	1916							United States possessions were not allowed as a tax credit, but were included in general deductions.
1917	1917							
1918	1918	$3,000 plus either an amount equal to the average pre-war net income plus or minus 10 per cent of the increase or decrease of invested capital for the taxable year as compared with average pre-war invested capital, or 10 per cent of the invested capital for the taxable year, whichever is greater.[7]	Net income in excess of war profits credit.	80 – less amount of excess profits tax.				Amount paid or accrued.
1918	1919 and 1920				$10,000	Amount in excess of $10,000 derived from Government contracts made between Apr. 6, 1917, and Nov. 11, 1918 act.	Excess profits and war profits tax rates of 1918 act.	Same as 1918.
1921	1921				10,000	Same as 1919 and 1920	Same as 1919 and 1920	Same as 1918 act.[10]
	1922 and 1923							Do.
1924	1924							Do.
1926	1925							Do.
	1926 and 1927							Do.
1928	1928							Do.

[7] If corporation was not in existence during the whole of at least 1 calendar year during the pre-war period, the credit (with certain exceptions) shall be the sum of $3,000 and an amount equal to the same percentage of invested capital for the taxable year as the average percentage of net income to invested capital for the pre-war period of representative corporations; but such amount shall in no case be less than 10 per cent of the invested capital of the taxpayer for the taxable year. (See sec. 311, revenue act of 1918.)

[8] Allowed domestic corporations with net income of $25,000 or less.

[9] Income of insurance companies, exclusive of mutual companies other than life, taxable at 12½ per cent.

[10] Beginning with 1921 the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayer's net income from sources without the United States bears to the entire net income.

[11] Same as 1919 and 1920.

NOTE.—For the year 1917, there was also a tax of 10 per cent upon that portion of the total net income remaining undistributed six months after the close of the taxable year, in excess of the income actually employed in the business, or invested in obligations of the United States issued after Sept. 1, 1917.

For the years 1918 to 1920, a corporation that permitted an unreasonable accumulation of profits was not subject to the ordinary corporation income tax but the individual stockholders were taxed upon their distributive shares of its net income in the same manner as the members of a partnership or a personal-service corporation.

For the years 1921 to 1923, an additional tax of 25 per cent was imposed upon the taxable net income of a corporation, where it was shown that there had been an evasion of surtax as the result of an unreasonable accumulation of profits. This additional tax was increased to 50 per cent for 1921 and subsequent years, with the provision that the 50 per cent additional tax shall not apply if all the shareholders of the corporation include in their gross income their entire distributive shares, whether distributed or not, of the net income of the corporation for the taxable year.

INCOME AND PROFITS TAXES PAID FOREIGN COUNTRIES OR POSSESSIONS OF THE UNITED STATES

The amounts reported by individuals and corporations for income and profits taxes paid foreign countries or possessions of the United States are shown below. These amounts are tax credits and should be deducted from the net tax shown in the various tables in the report to arrive at the tax payable to the United States.

Income and profits taxes paid foreign countries

Year	Individual returns	Corporation returns
1925	$1,987,285	$20,139,995
1926	2,622,246	21,653,994
1927	2,297,852	24,236,955

ESTATE-TAX RETURNS

The following tables are compiled from estate-tax returns filed with the bureau in the 12 months ending December 31, 1928, as distinguished from the number of estates of persons who died within the period, the returns not being due until one year after the date of death, and under certain conditions further extensions of time are granted for filing the returns.

The tax is not imposed upon the property but upon its transfer to others. The transfer is the subject of the tax, not any particular legacy, devise, or distributive share, and the relationship of the beneficiary to the decedent has no bearing upon the tax liability or the extent thereof. The estate tax is not an inheritance tax, although popularly referred to as such, the distinction being that the estate tax is imposed on an estate in its entirety.

The gross estate as defined by statute includes transfers made in contemplation of death or intended to take effect at or after death.

The net estate is the amount of the gross estate less the sum of authorized deductions, and in the case of resident decedents a specific exemption of $100,000 for individuals who died on or after February 26, 1926, the date the revenue act of 1926 went into effect. Estate tax returns filed under the revenue act of 1926 are allowed a tax credit not to exceed 80 per cent of the total Federal estate tax for estate, inheritance, legacy, or succession tax made to any of the several States, Territories, or the District of Columbia. Under the previous revenue acts the specific exemption was $50,000, and under the revenue act of 1924 (effective June 2, 1924) the tax credit for estate, inheritance, legacy, or succession taxes made to any of the several States, Territories, or District of Columbia was limited to 25 per cent of the total Federal estate tax. Prior to the revenue act of 1924 this tax credit was not allowed. For statistical purposes the returns are distributed into classes on the size of the net estate corresponding to the successive brackets specified in the revenue act of 1926.

The tables are based on the data disclosed by the returns as filed, but not as determined upon investigation and audit. The tax shown does not correspond with the actual receipts of taxes during the period, for the reason that payments may be made at a later date than the filing of the return, and for the further reason that field investigation

and office audit may disclose deficiency taxes or excess payments which are not reflected in these tables.

Table 1 shows for the returns of estates of resident decedents, distributed by size of net estate, the number of returns, number subject to tax and number not subject to tax, form of property owned by the decedent at the time of death, nature of deductions entered in the returns under the provisions of the law, net taxable estate, total tax, tax credit, and net tax after deducting tax credit.

Table 2 distributes the returns of estates of resident decedents by States and Territories. It shows the total number of returns and aggregate gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit, as well as the distribution by estates subject to tax and those not subject to tax.

Table 2–A shows the same distribution as Table 2 for estates of resident decedents whose date of death was after February 26, 1926. (Taxed under revenue act of 1926.)

Table 2–B shows the same distribution as Table 2 for estates of resident decedents whose date of death was after June 2, 1924, and prior to February 26, 1926. (Taxed under revenue act of 1924.)

Table 2–C shows the same distribution as Table 2 for estates of resident decedents whose date of death was prior to June 2, 1924. (Taxed under revenue acts in force prior to the revenue act of 1924.)

Table 3 shows returns of estates of resident decedents distributed by size of net estate, giving the number of returns, gross and net estate, deductions, total tax, tax credit, and net tax after deducting tax credit.

Table 4 shows the returns of estates of nonresident decedents distributed by the size of the net estate, the situs of which is in the United States, giving the number of returns, gross and net estate in the United States, tax, tax credit, and net tax after deducting tax credit.

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductions, showing amounts, number of estates, and relative percentages, by size of net estate*

[Returns filed from Jan. 1, 1928, to Dec. 31, 1928]

	Total		Size of net estate													
			No net taxable estate				Under $50,000		$50,000 to $100,000		$100,000 to $200,000		$200,000 to $400,000		$400,000 to $600,000	
			Gross estate under $50,000		Gross estate over $50,000											
Number of returns	8,079		99		1,864		2,184		1,026		1,067		884		326	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:																
Real estate	$610,653,222	17.43	$1,124,796	30.24	$87,406,295	27.50	$90,225,989	27.36	$55,934,396	24.47	$67,255,529	20.92	$72,400,819	17.27	$41,447,781	17.18
Investments in bonds and stocks—																
Federal Government bonds—																
Wholly tax-exempt	59,141,754	1.69	130	.....	1,792,472	.57	1,804,452	.55	1,794,990	.79	2,028,248	.63	3,271,538	.78	3,146,051	1.30
Partially tax-exempt	50,999,568	1.46	31,531	.85	4,900,878	1.54	8,010,101	2.43	5,232,435	2.29	7,503,335	2.33	6,890,050	1.64	4,453,588	1.84
State and municipal bonds, wholly tax-exempt	137,269,555	3.92	1,051	.03	3,441,683	1.08	5,649,911	1.71	3,301,452	1.44	7,401,650	2.30	11,415,827	2.72	6,722,971	2.79
All other bonds	239,439,946	6.83	95,618	2.57	16,566,672	5.21	24,786,941	7.52	19,154,697	8.38	27,104,331	8.43	33,749,732	8.05	22,815,711	9.46
Total bonds	486,850,823	13.90	128,330	3.45	26,701,705	8.40	40,251,405	12.21	29,483,574	12.90	44,037,564	13.69	55,327,147	13.19	37,138,321	15.39
Capital stock in corporation	1,516,970,859	43.30	606,845	16.32	76,468,605	24.06	94,199,031	28.57	71,645,427	31.33	110,616,728	34.41	173,113,737	41.29	102,915,623	42.66
Total bonds and stocks	2,003,821,682	57.20	735,175	19.77	103,170,310	32.46	134,450,436	40.78	101,129,001	44.23	154,654,292	48.10	228,440,884	54.48	140,053,944	58.05
Mortgages, notes, cash, etc	385,278,175	11.00	612,483	16.47	44,687,294	14.06	58,164,932	17.64	36,440,012	15.94	47,150,104	14.67	54,119,219	12.91	26,188,961	10.85
Insurance	103,218,400	2.95	761,847	20.48	17,626,868	5.55	13,263,143	4.02	8,651,320	3.78	15,852,545	4.93	15,364,610	3.66	8,891,540	3.66
Jointly owned property ($60,804,863 distributed by form of property) Miscellaneous property	211,816,848	6.05	313,257	8.42	24,763,362	7.79	19,369,472	5.87	12,736,274	5.57	19,179,355	5.97	26,849,565	6.40	14,588,912	6.05
Transfers made within 2 years prior to date of death	86,988,016	2.48	82,199	2.21	5,509,351	1.74	7,641,073	2.32	7,469,530	3.27	8,532,348	2.65	11,251,883	2.69	6,328,731	2.62

Power of appointment or general power of deed made in contemplation of death	18,310,935	.52	14,422	.39	337,385	.11	588,745	.18	1,596,167	.70	1,133,974	.35	3,012,966	.72	621,510	.26
Property from an estate taxed within 5 years; value at date of death of present decedent	83,151,406	2.37	75,192	2.02	34,299,446	10.79	6,015,095	1.83	4,666,237	2.04	7,746,915	2.41	7,834,889	1.87	3,148,597	1.30
Total gross estate	3,503,238,684	100.00	3,719,371	100.00	317,800,251	100.00	329,718,885	100.00	228,622,937	100.00	321,505,062	100.00	419,277,835	100.00	241,269,976	100.00
Nature of deduction:																
Insurance exemption	51,797,949	------	677,082	------	10,080,903	------	7,940,985	------	4,715,534	------	8,580,020	------	7,088,226	------	3,198,075	------
Funeral and administrative expenses	144,688,964	------	306,438	------	14,566,287	------	14,305,642	------	9,160,608	------	13,244,299	------	17,466,236	------	9,746,985	------
Debts, unpaid mortgages, etc	392,432,336	------	712,303	------	140,577,365	------	33,546,414	------	22,716,456	------	25,882,587	------	37,523,721	------	23,719,867	------
Property from an estate taxed within 5 years; value at date of previous decedent's death	71,857,039	------	69,778	------	32,595,641	------	5,188,689	------	4,193,391	------	7,172,408	------	6,292,115	------	2,965,417	------
Charitable, public, and similar bequests	216,099,140	------	32,705	------	36,966,525	------	12,546,668	------	12,151,380	------	9,548,132	------	13,659,284	------	10,683,408	------
Specific exemption	784,350,000	------	7,750,000	------	178,600,000	------	208,750,000	------	100,900,000	------	104,900,000	------	88,100,000	------	32,450,000	------
Total deductions	1,661,225,428	------	9,548,306	------	413,386,721	------	282,278,398	------	153,837,369	------	169,327,446	------	170,129,582	------	83,063,752	------
Net taxable estate	1,913,428,661	------	------	------	------	------	47,440,487	------	74,785,568	------	152,177,616	------	249,148,253	------	158,206,224	------
Total tax	135,013,559	------	------	------	------	------	476,664	------	985,072	------	2,956,626	------	6,867,619	------	5,462,232	------
Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia [1]	94,452,324	------	------	------	------	------	305,040	------	691,178	------	2,091,756	------	4,934,146	------	3,927,135	------
Net tax after deducting tax credit	40,561,235	------	------	------	------	------	171,624	------	293,894	------	864,870	------	1,933,473	------	1,535,097	------

[1] Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to effective date of revenue act of 1926 (Feb. 26, 1926) and to 80 per cent of the total tax after the effective date of the revenue act of 1926.

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductions, showing amounts, number of estates, and relative percentages, by size of net estate*—Continued

	Size of net estate															
	$600,000 to $800,000		$800,000 to $1,000,000		$1,000,000 to $1,500,00		$1,500,000 to $2,000,000		$2,000,000 to $2,500,000		$2,500,000 to $3,000,000		$3,000,000 to $3,500,000		$3,500,000 to $4,000,000	
Number of returns	167		110		136		67		44		23		19		11	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:																
Real estate	$25,043,736	15.75	$21,027,260	14.30	$25,378,774	11.74	$14,502,179	10.03	$11,126,744	9.02	$7,744,522	9.71	$14,670,243	16.52	$3,457,133	7.56
Investments in bonds and stocks—																
Federal Government bonds—																
Wholly tax-exempt	3,157,076	1.98	2,518,195	1.71	6,132,118	2.83	5,157,019	3.57	4,895,872	3.97	2,300,817	2.88	1,354,405	1.52	115,888	.25
Partially tax-exempt	3,912,556	2.46	2,094,089	1.42	2,829,858	1.31	1,566,104	1.08	1,265,430	1.02	370,995	.47	201,113	.23	43,560	.10
State and municipal bonds, wholly tax-exempt	9,217,183	5.80	7,786,653	5.30	15,405,009	7.13	12,089,412	8.36	6,718,303	5.44	4,296,871	5.39	5,025,727	5.66	1,176,916	2.57
All other bonds	15,248,318	9.59	13,040,314	8.87	18,696,425	8.65	6,718,393	4.65	8,659,046	7.02	2,466,245	3.09	3,103,508	3.49	2,747,491	6.01
Total bonds	31,535,133	19.83	25,439,251	17.30	43,063,410	19.92	25,530,928	17.66	21,538,651	17.45	9,434,928	11.83	9,684,753	10.90	4,083,855	8.93
Capital stock in corporation	64,058,672	40.29	71,741,785	48.78	94,276,312	43.62	78,189,464	54.08	64,649,494	52.39	43,842,690	54.95	43,318,193	48.77	33,450,265	73.13
Total bonds and stocks	95,593,805	60.12	97,181,036	66.08	137,339,722	63.54	103,720,392	71.74	86,188,145	69.84	53,277,618	66.78	53,002,946	59.67	37,534,120	82.06
Mortgages, notes, cash, etc.	16,890,296	10.62	12,968,962	8.82	21,531,599	9.96	11,707,109	8.10	6,699,231	5.43	7,823,441	9.81	6,212,913	7.00	1,471,331	3.22
Insurance	4,316,354	2.71	4,162,313	2.83	4,369,890	2.02	1,866,475	1.29	3,945,971	3.20	658,280	.82	580,134	.65	80,573	.18
Miscellaneous property	7,481,854	4.71	4,479,054	3.05	9,568,863	4.43	6,449,182	4.46	6,191,565	5.02	5,596,754	7.02	8,682,831	9.78	2,132,584	4.66
Transfers made within 2 years prior to date of death	6,787,966	4.27	4,066,750	2.76	8,194,566	3.79	2,883,002	2.00	475,989	.38	4,677,691	5.86	3,956,941	4.46	926,095	2.02
Power of appointment or general power of deed made in contemplation of death	1,127,348	.71	1,883,653	1.28	4,853,881	2.25	222,539	.15	2,918,345	2.36	------	------	------	------	------	------
Property from an estate taxed within 5 years; value at date of death of present decedent	1,759,097	1.11	1,302,950	.88	4,899,722	2.27	3,227,993	2.23	5,866,713	4.75	1,000	------	1,710,090	1.92	136,389	.30
Total gross estate	159,000,456	100.00	147,071,978	100.00	216,137,017	100.00	144,578,871	100.00	123,412,703	100.00	79,779,306	100.00	88,816,098	100.00	45,738,225	100.00

Nature of deduction:																
Insurance exemption	1,503,701	------	2,515,425	------	1,326,672	------	1,253,766	------	832,285	------	196,347	------	97,030	------	65,349	------
Funeral and administrative expenses	6,754,884	------	5,963,386	------	8,214,856	------	5,282,881	------	4,655,991	------	2,919,092	------	3,198,039	------	1,841,640	------
Debts, unpaid mortgages, etc	10,366,230	------	11,491,856	------	13,117,599	------	7,279,547	------	7,110,961	------	7,189,740	------	9,377,908	------	1,342,784	------
Property from an estate taxed within 5 years, value at date of previous decedent's death	1,619,515	------	1,190,297	------	3,108,715	------	3,036,465	------	2,296,388	------	1,000	------	1,625,258	------	121,253	------
Charitable, public, and similar bequests	5,882,489	------	16,794,696	------	10,274,877	------	5,879,846	------	7,369,828	------	4,718,274	------	10,735,528	------	558,245	------
Specific exemption	16,700,000	------	11,000,000	------	13,600,000	------	6,700,000	------	4,400,000	------	2,300,000	------	1,900,000	------	1,100,000	------
Total deduction	42,826,819	------	48,955,660	------	49,642,719	------	29,432,505	------	26,665,453	------	17,324,453	------	26,933,763	------	5,029,271	------
Net taxable estate	116,173,637	------	98,116,318	------	166,494,298	------	115,146,366	------	96,747,250	------	62,454,853	------	61,882,335	------	40,708,954	------
Total tax	4,715,933	------	4,503,442	------	9,029,536	------	7,247,662	------	6,802,750	------	4,765,534	------	5,117,378	------	3,570,661	------
Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia [1]	3,319,939	------	3,151,765	------	6,187,755	------	5,109,031	------	4,534,323	------	3,170,706	------	3,410,295	------	2,488,025	------
Net tax after deducting tax credit	1,395,994	------	1,351,677	------	2,841,781	------	2,138,631	------	2,268,427	------	1,594,828	------	1,707,083	------	1,082,636	------

[1] Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to effective date of revenue act of 1926 (Feb. 26, 1926), and to 80 per cent of the total tax after the effective date of the revenue act of 1926.

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductions, showing amounts, number of estates, and relative percentages, by size of net estate*—Continued

	Size of net estate													
	$4,000,000 to $5,000,000		$5,000,000 to $6,000,000		$6,000,000 to $7,000,000		$7,000,000 to $8,000,000		$8,000,000 to $9,000,000		$9,000,000 to $10,000,000		$10,000,000 and over	
Number of returns	16		12		7		3		4		2		8	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:														
Real estate	$12,708,645	15.93	$16,812,958	20.05	$6,615,832	11.68	$565,760	2.12	$436,269	1.18	$1,019,126	4.87	$33,748,436	10.17
Investments in bonds and stocks—														
Federal Government bonds—														
Wholly tax-exempt	1,262,039	1.58	1,342,052	1.60	2,193,871	3.87	205,427	.77	1,405,504	3.81	862,914	4.12	12,400,676	3.73
Partially tax-exempt	596,164	.75	208,448	.25	331,260	.59	286,911	1.07	20,557	.06	------	------	250,605	.08
State and municipal bonds, wholly tax-exempt	6,121,003	7.67	5,653,886	6.74	3,206,809	5.66	3,446,795	12.89	4,463,697	12.08	72,443	.35	14,654,303	4.42
All other bonds	1,714,722	2.15	1,074,844	1.28	3,296,893	5.82	11,331	.04	633,476	1.71	75,753	.36	17,679,485	5.32
Total bonds	9,693,928	12.15	8,279,230	9.87	9,028,833	15.94	3,950,464	14.77	6,523,234	17.66	1,011,110	4.83	44,985,069	13.55
Capital stock in corporation	44,359,688	55.61	50,844,081	60.61	25,407,554	44.85	21,700,793	81.13	22,415,923	60,6[illegible]	16,095,286	76.93	213,054,663	64.20
Total bonds and stocks	54,053,616	67.76	59,123,311	70.84	34,436,387	60.79	25,651,257	95.90	28,939,157	78.35	17,106,396	81.76	258,039,732	77.75
Mortgages, notes, cash, etc	6,133,973	7.69	5,020,118	5.99	1,637,632	2.89	225,671	.84	614,135	1.66	253,997	1.22	18,724,762	5.65
Insurance	257,236	.32	338,590	.40	689,550	1.22	104,446	.39	775,723	2.10	646,452	3.09	14,540	------
Miscellaneous property	1,505,448	1.89	2,570,140	3.06	12,996,847	22.95	199,765	.75	6,172,683	16.71	1,895,129	9.06	18,094,012	5.45
Transfers made within 2 years prior to date of death	4,655,085	5.84	18,024	.02	268,408	.47	------	------	------	------	------	------	3,259,384	.98
Power of appointment or general power of deed made in contemplation of death	------	------	------	------	------	------	------	------	------	------	------	------	------	------
Property from an estate taxed within 5 years; value at date of death of present decedent	461,081	.57	------	------	------	------	------	------	------	------	------	------	------	------
Total gross estate	79,775,084	100.00	83,883,141	100.00	56,644,656	100.00	26,746,899	100.00	36,937,967	100.00	20,921,100	100.00	331,880,866	100.00
Nature of deduction:														
Insurance exemption	191,260	------	197,634	------	342,905	------	------	------	40,000	------	640,710	------	14,040	------
Funeral and administrative expenses	3,218,039	------	3,215,225	------	1,596,537	------	1,457,245	------	1,408,782	------	555,117	------	15,610,755	------
Debts, unpaid mortgages, etc	3,613,909	------	14,783,421	------	7,304,380	------	947,032	------	1,060,728	------	466,329	------	12,301,199	------

Property from an estate taxed within 5 years, value at date of previous decedent's death	380,709						
Charitable, public, and similar bequests	265,955	252,500	1,551,000	897,306	83,000	383,100	54,864,394
Specific exemption	1,600,000	1,200,000	700,000	300,000	400,000	200,000	800,000
Total deductions	9,269,872	19,648,780	11,494,822	3,601,583	2,992,510	2,245,256	83,590,388
Net taxable estate	70,505,212	64,234,361	45,149,834	23,145,316	33,945,457	18,675,844	248,290,478
Total tax	6,726,730	6,677,155	5,078,473	2,805,203	4,283,383	2,455,410	44,486,056
Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia [1]	4,293,212	4,653,613	3,626,379	1,097,350	3,173,006	1,964,328	32,323,342
Net tax after deducting tax credit	2,433,518	2,023,542	1,452,094	1,707,853	1,110,377	491,082	12,162,754

[1] Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to effective date of revenue act of 1926 (Feb. 26, 1926), and to 80 per cent of the total tax after the effective date of the revenue act of 1926.

TABLE 2.—*Estates of resident decedents—Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from Jan. 1, 1928, to Dec. 31, 1928]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax							Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit [1]	Net tax after deducting tax credit	Number	Gross estate	Deductions
Alabama	43	$14,607,292	37	$13,742,718	$6,864,818	$6,877,900	$242,847		$242,847	6	$864,574	$991,108
Alaska												
Arizona	7	1,589,014	4	1,302,140	652,785	649,355	20,190	$16,151	4,039	3	286,874	376,724
Arkansas	25	5,303,429	15	3,693,905	1,869,343	1,824,562	66,986	51,771	15,215	10	1,609,524	1,946,052
California	661	248,687,305	485	221,393,475	81,981,993	139,411,482	11,252,084	7,605,589	3,646,495	176	27,293,830	34,982,207
Colorado	60	16,484,496	41	13,818,344	6,284,183	7,534,161	275,285	217,753	57,532	19	2,666,152	3,697,040
Connecticut	210	82,826,296	164	76,064,927	33,249,593	42,815,334	2,187,608	1,339,133	848,475	46	6,761,369	8,035,511
Delaware	28	18,614,034	27	18,496,832	5,837,694	12,659,138	727,665	580,822	146,843	1	117,202	118,823
District of Columbia	83	40,361,939	65	36,339,869	14,768,329	21,571,540	1,098,069	77,835	1,020,234	18	4,022,070	4,604,965
Florida	130	64,104,296	88	59,082,744	20,919,373	38,163,371	3,541,156	64,946	3,476,210	42	5,021,552	6,485,936
Georgia	85	32,926,682	70	30,388,225	12,380,122	18,008,103	757,883	575,754	182,129	15	2,538,457	2,885,003
Hawaii	17	5,392,731	12	4,666,319	1,851,086	2,815,233	90,710	70,686	20,024	5	726,412	779,618
Idaho	11	1,437,363	5	959,142	726,958	232,184	2,772	1,825	947	6	478,221	683,108
Illinois	638	269,278,618	431	224,084,063	83,867,219	140,216,844	8,387,430	6,566,084	1,821,346	207	45,194,555	81,615,806
Indiana	142	38,663,922	89	32,091,335	16,073,224	16,018,111	578,925	343,418	235,507	53	6,572,587	8,231,108
Iowa	167	31,018,861	94	22,718,682	11,676,195	11,042,487	331,087	206,334	124,753	73	8,300,179	10,209,771
Kansas	87	15,008,572	64	12,190,991	7,120,377	5,070,614	106,621	49,531	57,090	23	2,817,581	3,346,445
Kentucky	97	23,665,593	63	18,644,660	9,629,038	9,015,622	273,633	199,343	74,290	34	5,020,933	5,970,700
Louisiana	56	15,059,722	40	12,677,243	6,282,812	6,394,431	170,739	129,291	41,448	16	2,382,479	2,931,395
Maine	43	18,903,943	35	17,919,544	5,353,552	12,565,992	841,814	670,859	170,955	8	984,399	1,241,216
Maryland	137	48,364,045	102	37,949,907	15,534,235	22,415,672	891,955	278,820	613,135	35	10,414,138	11,559,100
Massachusetts	525	211,908,430	417	195,503,558	70,625,095	124,878,463	6,819,874	5,410,036	1,409,838	108	16,404,872	20,202,702
Michigan	219	105,391,757	182	98,838,051	29,145,448	69,692,603	4,673,437	2,682,984	1,990,453	37	6,553,706	7,404,985
Minnesota	87	23,700,225	60	19,897,259	10,225,016	9,672,243	322,445	255,950	66,495	27	3,802,966	4,540,626
Mississippi	24	5,077,450	18	4,363,972	2,414,945	1,949,027	55,993	20,119	35,874	6	713,478	859,917
Missouri	243	104,120,533	177	97,368,530	40,064,259	57,304,271	4,414,364	3,140,778	1,273,586	66	6,752,003	8,112,157
Montana	19	5,048,098	14	4,486,010	2,144,038	2,341,972	71,191	48,044	23,147	5	562,088	797,837
Nebraska	84	16,762,391	59	14,045,593	7,419,168	6,626,425	161,058	62,278	98,780	25	2,716,798	3,418,331
Nevada	5	1,228,574	3	1,088,113	450,942	637,171	23,823	134	23,689	2	140,461	214,508
New Hampshire	50	21,874,391	40	20,119,926	7,581,573	12,538,353	701,560	49,575	651,985	10	1,754,465	2,021,197
New Jersey	399	176,066,292	323	162,461,065	65,554,373	96,906,692	4,806,593	3,490,794	1,315,799	76	13,605,227	16,543,092
New Mexico	9	1,489,968	4	985,866	658,298	327,568	6,292	1,905	4,387	5	504,102	677,833
New York	1,569	1,037,828,914	1,271	980,409,924	336,784,523	643,625,401	59,135,727	46,445,508	12,690,219	298	57,418,990	69,405,308
North Carolina	118	24,851,290	70	20,073,746	8,993,665	11,080,081	496,807	346,185	150,622	48	4,777,544	7,139,835
North Dakota	12	2,971,955	10	2,708,157	1,350,927	1,357,230	30,545	22,847	7,698	2	263,798	270,579
Ohio	373	147,148,905	303	135,246,888	59,093,274	76,153,614	3,947,481	2,919,889	1,027,592	70	11,902,017	14,907,133

Oklahoma	42	11, 987, 710	30	9, 875, 028	4, 329, 123	5, 545, 905	252, 954	201, 611	51, 343	12	2, 112, 682	3, 337, 718
Oregon	48	12, 816, 842	38	11, 609, 744	5, 628, 908	5, 980, 836	190, 470	151, 862	38, 608	10	1, 207, 098	1, 590, 211
Pennsylvania	775	368, 723, 975	617	345, 372, 694	145, 855, 381	199, 517, 313	12, 635, 451	7, 061, 842	5, 573, 609	158	23, 351, 281	30, 204, 100
Rhode Island	80	44, 823, 910	65	42, 300, 308	22, 468, 577	19, 831, 731	1, 241, 519	768, 541	472, 978	15	2, 523, 602	3, 123, 106
South Carolina	30	6, 455, 598	21	5, 087, 879	3, 159, 339	1, 928, 540	40, 220	27, 092	13, 128	9	1, 367, 719	1, 548, 673
South Dakota	14	2, 698, 700	13	2, 586, 708	1, 443, 329	1, 143, 379	28, 174	22, 260	5, 914	1	111, 992	115, 090
Tennessee	70	25, 448, 170	52	19, 270, 429	9, 615, 403	9, 655 026	329, 962	216, 780	113, 182	18	6, 177, 741	6, 854, 236
Texas	197	52, 580, 290	127	44, 653, 456	18, 991, 516	25, 661, 940	1, 226, 046	849, 118	376, 928	70	7, 926, 834	11, 130, 410
Utah	15	2, 399, 961	12	2, 045, 674	1, 461, 678	583, 996	7, 263	5, 172	2, 091	3	354, 287	394, 637
Vermont	26	7, 252, 500	22	6, 694, 068	3, 061, 483	3, 632, 585	122, 494	96, 560	25, 934	4	558, 432	611, 806
Virginia	90	24, 034, 970	69	20, 315, 616	10, 545, 286	9, 770, 330	273, 251	214, 909	58, 342	21	3, 719, 354	4, 533, 411
Washington	53	13, 336, 790	33	10, 932, 124	4, 718, 022	6, 214, 102	224, 457	170, 370	54, 087	20	2, 404, 666	3, 064, 978
West Virginia	46	14, 621, 983	33	11, 233, 512	5, 606, 803	5, 626, 709	183, 655	146, 278	37, 377	13	3, 388, 471	3, 933, 827
Wisconsin	121	34, 506, 886	96	30, 387, 778	14, 905, 612	15, 482, 166	602, 744	475, 611	127, 133	25	4, 119, 108	4, 989, 315
Wyoming	9	3, 783, 073	6	3, 532, 321	1, 071, 468	2, 460, 853	142, 250	101, 347	40, 903	3	250, 752	295, 833
Total	8, 079	3, 503, 238, 684	6, 116	3, 181, 719, 062	1, 238, 290, 401	1, 943, 428, 661	135, 013, 559	94, 452, 324	40, 561, 235	1, 963	321, 519, 622	422, 935, 027

[1] Credit for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of the revenue act of 1926 (Feb. 26, 1926), and to 80 per cent of the total tax after the effective date of the revenue act of 1926.)

TABLE 2 A.—*Estates of resident decedents—Date of death after February 26, 1926, taxed under the revenue act of 1926—Distribution by States and Territories and by estates subject to tax, showing number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from Jan. 1, 1928, to Dec. 31, 1928]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax							Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit [1]	Net tax after deducting tax credit	Number	Gross estate	Deductions
Alabama	42	$14,525,330	36	$13,660,756	$6,806,433	$6,854,323	$242,611		$242,611	6	$864,574	$991,108
Alaska												
Arizona	7	1,589,014	4	1,302,140	652,785	649,355	20,190	$16,151	4,039	3	286,874	376,724
Arkansas	23	5,000,024	13	3,390,500	1,729,343	1,661,157	64,718	51,771	12,947	10	1,609,524	1,946,052
California	623	244,915,481	462	218,689,298	80,254,307	138,434,991	11,238,604	7,602,862	3,635,742	161	26,256,183	33,484,255
Colorado	57	16,044,193	39	13,421,289	6,045,160	7,376,129	272,753	217,152	55,601	18	2,622,904	3,644,685
Connecticut	204	82,401,937	161	75,852,321	33,064,380	42,787,941	2,187,334	1,339,098	848,236	43	6,552,616	7,793,032
Delaware	27	18,241,156	26	18,123,954	5,579,663	12,544,291	725,868	580,373	145,495	1	117,202	118,823
District of Columbia	76	39,668,590	62	36,073,972	14,586,850	21,487,122	1,097,189	77,835	1,019,354	14	3,594,618	4,023,269
Florida	125	63,524,473	84	58,553,880	20,614,566	37,939,314	3,537,101	64,946	3,472,155	41	4,970,593	6,434,752
Georgia	84	32,820,354	70	30,388,225	12,380,122	18,008,103	757,883	575,754	182,129	14	2,432,129	2,734,784
Hawaii	16	5,308,748	12	4,666,319	1,851,086	2,815,233	90,710	70,686	20,024	4	642,429	694,306
Idaho	9	1,354,112	5	959,142	726,958	232,184	2,772	1,825	947	4	394,970	550,286
Illinois	587	264,853,069	402	221,043,173	81,999,239	139,043,934	8,370,960	6,565,231	1,805,729	185	43,809,896	79,822,776
Indiana	135	36,746,597	86	30,400,526	14,905,660	15,494,866	561,919	341,418	220,501	49	6,346,071	7,959,268
Iowa	162	30,523,597	91	22,346,667	11,469,782	10,876,885	328,777	206,334	122,443	71	8,176,930	10,073,633
Kansas	75	14,090,439	53	11,367,466	6,536,303	4,831,163	103,441	49,531	53,910	22	2,722,973	3,249,820
Kentucky	91	23,240,506	61	18,503,445	9,522,912	8,980,533	273,282	199,273	74,009	30	4,737,061	5,640,285
Louisiana	56	15,059,722	40	12,677,243	6,282,812	6,394,431	170,739	129,291	41,448	16	2,382,479	2,931,395
Maine	40	18,654,095	32	17,669,696	5,141,327	12,528,369	841,437	670,767	170,670	8	984,399	1,241,216
Maryland	132	48,052,310	99	37,749,182	15,375,073	22,374,109	891,539	278,800	612,739	33	10,303,128	11,440,541
Massachusetts	501	209,533,595	406	193,955,271	69,815,232	124,140,039	6,806,917	5,408,706	1,398,211	95	15,578,324	19,217,659
Michigan	209	104,219,247	174	97,767,677	28,626,068	69,141,609	4,665,056	2,681,829	1,983,227	35	6,451,570	7,260,301
Minnesota	86	23,616,694	59	19,813,128	10,143,378	9,669,750	322,420	255,944	66,476	27	3,802,966	4,540,626
Mississippi	23	5,028,243	18	4,363,972	2,414,945	1,949,027	55,993	20,119	35,874	5	664,271	809,032
Missouri	178	98,718,936	139	93,717,757	37,582,341	56,135,416	4,397,334	3,138,983	1,258,351	39	5,001,179	5,857,882
Montana	18	4,897,756	14	4,486,010	2,144,038	2,341,972	71,191	48,044	23,147	4	411,746	580,844
Nebraska	78	16,339,862	56	13,841,985	7,258,124	6,583,861	160,633	62,195	98,438	22	2,497,877	3,180,885
Nevada	5	1,228,574	3	1,088,113	450,942	637,171	23,823	134	23,689	2	140,461	214,508
New Hampshire	48	21,763,425	39	20,059,175	7,527,340	12,531,835	701,495	49,575	651,920	9	1,704,250	1,958,645
New Jersey	392	175,063,221	317	161,501,783	65,004,327	96,497,456	4,800,871	3,489,799	1,311,072	75	13,561,438	16,489,695
New Mexico	8	1,080,437	3	576,335	429,138	147,197	2,381	1,905	476	5	504,102	677,833
New York	1,485	1,025,584,167	1,226	971,538,538	331,709,694	639,828,844	59,051,488	46,429,857	12,621,631	259	54,045,629	65,231,771
North Carolina	68	21,520,957	50	18,523,708	7,851,739	10,671,969	491,682	346,039	145,643	18	2,997,249	5,012,895
North Dakota	12	2,971,955	10	2,708,157	1,350,927	1,357,230	30,545	22,847	7,698	2	263,798	270,579
Ohio	362	145,406,301	295	133,740,652	58,530,252	75,210,400	3,925,581	2,915,337	1,010,244	67	11,665,649	14,647,928

Oklahoma	39	11,732,997	27	9,620,315	4,128,134	5,492,181	252,417	201,491	50,926	12	2,112,682	3,337,718
Oregon	46	12,627,883	36	11,420,785	5,498,073	5,922,712	189,888	151,836	38,052	10	1,207,098	1,590,211
Pennsylvania	763	367,197,048	611	344,345,000	145,249,832	199,095,168	12,629,063	7,060,302	5,568,761	152	22,852,048	29,570,691
Rhode Island	80	44,823,910	65	42,300,308	22,468,577	19,831,731	1,241,519	768,541	472,978	15	2,523,602	3,123,106
South Carolina	29	6,293,481	20	4,925,762	3,051,856	1,873,906	39,627	27,092	12,535	9	1,367,719	1,548,673
South Dakota	12	2,581,382	11	2,469,390	1,337,440	1,131,950	28,060	22,235	5,825	1	111,992	115,090
Tennessee	65	24,878,855	47	18,701,114	9,232,074	9,469,040	327,795	216,687	111,108	18	6,177,741	6,854,236
Texas	185	51,654,129	119	43,976,129	18,526,392	25,449,737	1,223,776	849,118	374,658	66	7,678,000	10,835,440
Utah	13	2,221,587	10	1,867,300	1,350,102	517,198	6,462	5,163	1,299	3	354,287	394,637
Vermont	24	6,954,565	21	6,454,318	2,936,499	3,517,819	120,699	96,560	24,139	3	500,247	541,418
Virginia	87	23,734,883	66	20,015,529	10,345,219	9,670,310	272,251	214,909	57,342	21	3,719,354	4,533,411
Washington	52	13,271,232	33	10,932,124	4,718,022	6,214,102	224,457	170,370	54,087	19	2,339,108	2,990,761
West Virginia	45	14,575,995	33	11,233,512	5,606,803	5,626,709	183,655	146,278	37,377	12	3,342,483	3,882,369
Wisconsin	118	34,154,890	93	30,035,782	14,730,486	15,305,296	600,208	474,991	125,217	25	4,119,108	4,989,315
Wyoming	7	3,634,295	5	3,433,797	1,011,704	2,422,093	141,862	101,347	40,515	2	200,498	240,052
Total	7,609	3,453,956,649	5,844	3,146,252,620	1,216,554,459	1,929,698,161	134,768,976	94,417,331	40,351,645	1,765	307,704,029	405,679,221

[1] Credit for payment of estate, inheritance, legacy, or succession taxes, made to any of the several States, Territories, or District of Columbia. (Limited to 80 per cent of the total tax under the revenue act of 1926.)

TABLE 2-B.—*Estates of resident decedents—Date of death after June 2, 1924, and prior to February 26, 1926, taxed under the revenue act of 1924—Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from Jan. 1, 1928, to Dec. 31, 1928]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax							Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit [1]	Net tax after deducting tax credit	Number	Gross estate	Deductions
Alabama	1	$81,962	1	$81,962	$58,385	$23,577	$236		$236			
Alaska												
Arizona												
Arkansas	1	164,969	1	164,969	90,000	74,969	999		999			
California	31	3,094,574	17	2,158,988	1,371,025	787,963	11,362	$2,727	8,635	14	$935,586	$1,367,552
Colorado	2	397,055	2	397,055	239,023	158,032	2,532	601	1,931			
Connecticut	4	305,863	2	158,495	131,152	27,343	273	35	238	2	147,368	166,978
Delaware	1	372,878	1	372,878	258,031	114,847	1,797	449	1,348			
District of Columbia	3	400,756	1	110,366	56,716	53,650	573		573	2	290,390	436,130
Florida	3	453,253	3	453,253	251,442	201,811	3,833		3,833			
Georgia	1	106,328								1	106,328	150,219
Hawaii												
Idaho	1	40,231								1	40,231	63,116
Illinois	23	2,004,147	13	1,353,852	798,362	555,490	7,915	853	7,062	10	650,295	769,476
Indiana	6	1,866,163	3	1,690,809	1,167,564	523,245	17,006	2,000	15,006	3	175,354	214,744
Iowa	1	89,750	1	89,750	53,469	36,281	363		363			
Kansas	5	463,665	4	369,057	207,344	161,713	2,401		2,401	1	94,608	96,625
Kentucky	2	233,282	1	83,773	55,565	28,208	282	70	212	1	149,509	158,071
Louisiana												
Maine	3	249,848	3	249,848	212,225	37,623	377	92	285			
Maryland	4	250,578	2	139,568	106,835	32,733	328	20	308	2	111,010	118,559
Massachusetts	22	1,921,000	9	1,094,452	625,121	469,331	5,880	1,330	4,550	13	826,548	985,013
Michigan	5	699,046	4	605,910	272,360	333,550	4,862	1,155	3,707	1	93,136	93,632
Minnesota	1	84,131	1	84,131	81,638	2,493	25	6	19			
Mississippi	1	49,207								1	49,207	50,885
Missouri	32	2,822,636	16	1,802,688	1,124,269	678,419	8,953	1,795	7,158	16	1,019,948	1,347,199
Montana	1	150,342								1	150,342	216,993
Nebraska	2	148,510	2	148,510	110,361	38,149	381	83	298			
Nevada												
New Hampshire	2	110,966	1	60,751	54,233	6,518	65		65	1	50,215	62,552
New Jersey	4	782,495	4	782,495	433,327	349,168	5,021	995	4,026			
New Mexico	1	409,531	1	409,531	229,160	180,371	3,911		3,911			
New York	48	8,119,196	27	6,573,710	3,624,458	2,949,252	64,965	15,651	49,314	21	1,545,486	2,003,455
North Carolina	9	585,672	2	163,612	104,900	58,712	587	146	441	7	422,060	519,689
North Dakota												

Ohio	6	1,160,036	5	1,114,139	352,977	761,162	19,365	4,552	14,813	1	45,897	54,280
Oklahoma	2	162,681	2	162,681	112,547	50,134	501	120	381			
Oregon	1	62,966	1	62,966	52,599	10,367	104	26	78			
Pennsylvania	10	1,449,890	6	1,027,694	605,549	422,145	6,388	1,540	4,848	4	422,196	523,981
Rhode Island												
South Carolina												
South Dakota	1	63,173	1	63,173	53,164	10,009	100	25	75			
Tennessee	3	312,306	3	312,306	224,193	88,113	881	93	788			
Texas	2	125,692								2	125,692	147,562
Utah	1	55,696	1	55,696	52,213	3,483	35	9	26			
Vermont	1	58,185								1	58,185	70,388
Virginia	2	189,580	2	189,580	124,246	65,334	653		653			
Washington												
West Virginia	1	45,988								1	45,988	51,158
Wisconsin	3	351,996	3	351,996	175,126	176,870	2,536	620	1,916			
Wyoming	2	148,778	1	98,524	59,764	38,760	388		388	1	50,254	55,781
Total	255	30,645,001	147	23,039,168	13,529,343	9,509,825	175,878	34,993	140,885	108	7,605,833	9,724,368

[1] Credit for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax under the revenue act of 1924.)

TABLE 2-C.—*Estates of resident decedents—Date of death before June 2, 1924—Taxed under the revenue acts in force prior to the revenue act of 1924—Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, and total tax*

[Returns filed from Jan. 1, 1928, to Dec. 31, 1928]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax					Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	tal tax	Number	Gross estate	Deductions
Alabama										
Alaska										
Arizona										
Arkansas	1	$138, 436	1	$138, 436	$50, 000	$88, 436	$1, 269			
California	7	647, 250	6	545, 189	356, 661	188, 528	2, 118	1	$102, 061	$130, 400
Colorado	1	43, 248						1	43, 248	52, 355
Connecticut	2	115. 496	1	54, 111	54, 061	50	1	1	61, 385	75, 501
Delaware										
District of Columbia	4	292, 593	2	155, 531	124, 763	30, 768	307	2	137, 062	145, 566
Florida	2	126, 570	1	75, 611	53, 365	22, 246	222	1	50, 959	51, 184
Georgia										
Hawaii	1	83, 983						1	83, 983	85, 312
Idaho	1	43, 020						1	43, 020	69, 706
Illinois	28	2, 421, 402	16	1, 687, 038	1, 069, 618	617, 420	8, 555	12	734, 364	1, 023, 554
Indiana	1	51, 162						1	51, 162	57, 096
Iowa	4	405, 514	2	282, 265	152, 944	129, 321	1, 947	2	123, 249	136, 138
Kansas	7	454, 468	7	454, 468	376, 730	77, 738	779			
Kentucky	4	191, 805	1	57, 442	50, 561	6, 881	69	3	134, 363	172, 344
Louisiana										
Maine										
Maryland	1	61, 157	1	61, 157	52, 327	8, 830	88			
Massachusetts	2	453, 835	2	453, 835	184, 742	269, 093	7, 077			
Michigan	5	473, 464	4	464, 464	247, 020	217, 444	3, 519	1	9, 000	51, 052
Minnesota										
Mississippi										
Missouri	33	2, 578, 961	22	1, 848, 085	1, 357, 649	490, 436	8, 077	11	730, 876	907, 076
Montana										
Nebraska	4	274, 019	1	55, 098	50, 683	4, 415	44	3	218, 921	237, 446
Nevada										
New Hampshire										
New Jersey	3	220, 576	2	176, 787	116, 719	60, 068	701	1	43, 789	53, 397
New Mexico										
New York	36	4, 125, 551	18	2, 297, 676	1, 450, 371	847, 305	19, 274	18	1, 827, 875	2, 170, 082

North Carolina	41	2,744,661	18	1,386,426	1,037,026	349,400	4,538	23	1,358,235	1,577,251
North Dakota										
Ohio	5	582,568	3	392,097	210,045	182,052	2,535	2	190,471	204,925
Oklahoma	1	92,032	1	92,032	88,442	3,590	36			
Oregon	1	125,993	1	125,993	78,236	47,757	478			
Pennsylvania	2	77,037						2	77,037	109,428
Rhode Island										
South Carolina	1	162,117	1	162,117	107,483	54,634	593			
South Dakota	1	54,145	1	54,145	52,725	1,420	14			
Tennessee	2	257,009	2	257,009	159,136	97,873	1,286			
Texas	10	800,469	8	677,327	465,124	212,203	2,270	2	123,142	147,408
Utah	1	122,678	1	122,678	59,363	63,315	766			
Vermont	1	239,750	1	239,750	124,984	114,766	1,795			
Virginia	1	110,507	1	110,507	75,821	34,686	347			
Washington	1	65,558						1	65,558	74,217
West Virginia										
Wisconsin										
Wyoming										
Total	215	18,637,034	125	12,427,274	8,206,599	4,220,675	68,705	90	6,209,760	7,531,438

TABLE 3.—*Estates of resident decedents—Distribution by size of net estate, showing number, gross estate, deductions, net estate, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from Jan. 1, 1928, to Dec. 31, 1928]

Size of net estate	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit [1]	Net tax after deducting tax credit
No net taxable estate:							
Gross estate under $50,000	99	$3,719,371	$9,548,306				
Gross estate over $50,000	1,864	317,800,251	413,386,721				
Net taxable estate:							
Under $50,000	2,184	329,718,885	282,278,398	$47,440,487	$476,664	$305,040	$171,624
$50,000 to $100,000	1,026	228,622,937	153,837,369	74,785,568	985,072	691,178	293,894
$100,000 to $200,000	1,067	321,505,062	169,327,446	152,177,616	2,956,626	2,091,756	864,870
$200,000 to $400,000	884	419,277,835	170,129,582	249,148,253	6,867,619	4,934,146	1,933,473
$400,000 to $600,000	326	241,209,976	83,063,752	158,206,224	5,462,232	3,927,135	1,535,097
$600,000 to $800,000	167	159,009,456	42,826,819	116,173,637	4,715,933	3,319,939	1,395,994
$800,000 to $1,000,000	110	147,071,978	48,955,660	98,116,318	4,503,442	3,151,765	1,351,677
$1,000,000 to $1,500,000	136	216,137,017	49,642,719	166,494,298	9,029,536	6,187,755	2,841,781
$1,500,000 to $2,000,000	67	144,578,871	29,432,505	115,146,366	7,247,662	5,109,031	2,138,631
$2,000,000 to $2,500,000	44	123,412,703	26,665,453	96,747,250	6,802,750	4,534,323	2,268,427
$2,500,000 to $3,000,000	23	79,779,306	17,324,453	62,454,853	4,765,534	3,170,706	1,594,828
$3,000,000 to $3,500,000	19	88,816,098	26,933,763	61,882,335	5,117,378	3,410,295	1,707,083
$3,500,000 to $4,000,000	11	45,738,225	5,029,271	40,708,954	3,570,661	2,488,025	1,082,636
$4,000,000 to $5,000,000	16	79,775,084	9,269,872	70,505,212	6,726,730	4,293,212	2,433,518
$5,000,000 to $6,000,000	12	83,883,141	19,648,780	64,234,361	6,677,155	4,653,613	2,023,542
$6,000,000 to $7,000,000	7	56,644,656	11,494,822	45,149,834	5,078,473	3,626,379	1,452,094
$7,000,000 to $8,000,000	3	26,746,899	3,601,583	23,145,316	2,805,203	1,097,350	1,707,853
$8,000,000 to $9,000,000	4	36,937,967	2,992,510	33,945,457	4,285,383	3,173,006	1,110,377
$9,000,000 to $10,000,000	2	20,921,100	2,245,256	18,675,844	2,455,410	1,964,328	491,082
$10,000,000 and over	8	331,880,866	83,590,388	248,290,478	44,486,096	32,323,342	12,162,754
Total	8,179	3,503,238,684	1,661,225,428	1,943,428,661	135,013,559	94,452,324	40,561,235

[1] Credit for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of the revenue act of 1926 (Feb. 26, 1926), and to 80 per cent of the total tax after the effective date of the revenue act of 1926.)

TABLE 4.—*Estates of nonresident decedents—Distribution by size of net estate showing number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from Jan. 1, 1928, to Dec. 31, 1928]

Size of net estate	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit [1]	Net tax after deducting tax credit
No net taxable estate:							
Gross estate under $50,000	6	$65,530	$67,824				
Gross estate over $50,000							
Net taxable estate:							
Under $50,000	1,990	12,463,458	500,131	11,963,327	125,975	$3,512	$122,463
$50,000 to $100,000	67	4,666,863	108,185	4,558,677	1,118	4,495	56,623
$100,000 to $200,000	51	7,399,920	122,138	7,277,782	40,568	21,915	118,653
$200,000 to $400,000	20	6,299,744	624,622	5,675,122	70,580	36,226	134,354
$400,000 to $600,000	7	3,388,812	162,551	3,226,261	107,664	18,783	88,881
$600,000 to $800,000	5	3,767,802	214,602	3,553,200	145,692	23,785	121,907
$800,000 to $1,000,000	4	3,669,727	64,092	3,605,635	181,392	34,693	146,699
$1,000,000 to $1,500,000	6	7,578,900	95,151	7,483,74	499,156		499,156
$1,500,000 to $2,000,000	1	1,730,983		1,730,983	109,288		109,288
$2,000,000 to $2,500,000							
$2,500,000 to $3,000,000							
$3,000,000 to $3,500,000							
$3,500,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 to $6,000,000							
$6,000,000 to $7,000,000							
$7,000,000 to $8,000,000							
$8,000,000 to $9,000,000							
$9,000,000 to $10,000,000							
$10,000,000 and over							
Total	2,157	51,031,739	1,959,296	49,074,737	1,541,433	143,409	1,398,024

[1] Credit for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of the revenue act of 1926 (Feb. 26, 1926), and to 80 per cent of the total tax after the effective date of the revenue act of 1926.)

The number of estate tax returns filed for the period from September 9, 1916, to December 31, 1928, is as follows:

Historical comparison, by resident and nonresident decedents, of number of returns, gross and net estate and tax, September 9, 1916, to December 31, 1928

	Returns filed			Gross estate		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916–Jan. 15, 1922	45,126	42,230	2,896	$8,893,238,780	$8,785,641,889	$107,596,891
Jan. 15, 1922–Dec. 31, 1922	13,876	12,563	1,313	3,014,072,723	2,955,959,464	58,113,259
Jan. 1, 1923–Dec. 31, 1923	15,119	13,963	1,156	2,804,327,313	2,774,740,672	29,586,641
Jan. 1, 1924–Dec. 31, 1924	14,513	13,011	1,502	2,566,521,698	2,540,922,175	25,599,523
Jan. 1, 1925–Dec. 31, 1925	16,019	14,013	2,006	3,001,088,953	2,958,363,744	42,725,209
Jan. 1, 1926–Dec. 31, 1926	14,567	13,142	1,425	3,407,923,034	3,386,266,616	21,656,418
Jan. 1, 1927–Dec. 31, 1927	10,700	9,353	1,347	3,173,235,017	3,146,289,565	26,945,452
Jan. 1, 1928–Dec. 31, 1928	10,236	8,079	2,157	3,554,270,423	3,503,238,684	51,031,739

	Net taxable estate			Tax		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916–Jan. 15, 1922	$5,509,722,243	$5,407,673,531	$101,048,712	[illegible]	[illegible]	[illegible]
Jan. 15, 1922–Dec. 31, 1922	1,704,974,496	1,652,832,089	52,142,407	120,562,181	117,623,821	2,938,360
Jan. 1, 1923–Dec. 31, 1923	1,732,[illegible]	1,704,921,046	27,440,344	[illegible]	[illegible]	[illegible]
Jan. 1, 1924–Dec. 31, 1924	1,395,815,832	1,372,420,879	23,394,953	71,939,423	71,451,158	488,265
Jan. 1, 1925–Dec. 31, 1925	1,621,608,326	1,584,869,282	37,860,956	87,322,284	86,223,095	1,099,189
Jan. 1, 1926–Dec. 31, 1926	1,972,536,751	1,951,969,366	20,567,385	101,805,202	101,324,152	481,050
Jan. 1, 1927–Dec. 31, 1927	1,764,[illegible]	1,735,840,229	28,776,891	41,[illegible]	40,[illegible]	[illegible]
Jan. 1, 1928–Dec. 31, 1928	1,992,503,398	1,943,428,661	49,074,737	41,959,259	40,561,235	1,398,024

Changes in tax laws affecting the comparability of statistical data from estate tax returns. Federal estate tax rates, specific exemptions, and credits against estate tax, revenue acts, 1916–1928, inclusive

Net estate			Revenue act of 1916. In effect from Sept. 9, 1916, to Mar. 2, 1917, inclusive	Revenue act of 1916, amended. In effect from Mar. 3, 1917, to Oct. 3, 1917, inclusive	Revenue act of 1917. In effect from Oct. 4, 1917, to 6.55 p. m. Feb. 24, 1919, inclusive	Revenue acts of 1918, 1921, and 1924 (as amended by revenue act of 1926). In effect from 6.55 p. m. Feb. 24, 1919, to 10.25 a. m. Feb. 26, 1926, inclusive	Revenue act of 1926. In effect after 10.25 a. m. Feb. 26, 1926
Exceeding	Not exceeding	Amount of block					
			Rate per cent	*Rate per cent*	*Rate per cent*	*Rate per cent*	*Rate per cent*
----------	$50,000	$50,000	1	1½	2	1	1
$50,000	100,000	50,000	2	3	4	2	2
100,000	150,000	50,000	2	3	4	2	3
150,000	200,000	50,000	3	4½	6	3	3
200,000	250,000	50,000	3	4½	6	3	4
250,000	400,000	150,000	4	6	8	4	4
400,000	450,000	50,000	4	6	8	4	5
450,000	600,000	150,000	5	7½	10	6	5
600,000	750,000	150,000	5	7½	10	6	6
750,000	800,000	50,000	5	7½	10	8	6
800,000	1,000,000	200,000	5	7½	10	8	7
1,000,000	1,500,000	500,000	6	9	12	10	8
1,500,000	2,000,000	500,000	6	9	12	12	9
2,000,000	2,500,000	500,000	7	10½	14	14	10
2,500,000	3,000,000	500,000	7	10½	14	14	11
3,000,000	3,500,000	500,000	8	12	16	16	12
3,500,000	4,000,000	500,000	8	12	16	16	13
4,000,000	5,000,000	1,000,000	9	13½	18	18	14
5,000,000	6,000,000	1,000,000	10	15	20	20	15
6,000,000	7,000,000	1,000,000	10	15	20	20	16
7,000,000	8,000,000	1,000,000	10	15	20	20	17
8,000,000	9,000,000	1,000,000	10	15	22	22	18
9,000,000	10,000,000	1,000,000	10	15	22	22	19
10,000,000	----------	----------	10	15	25	25	20

Changes in tax laws affecting the comparability of statistical data from estate tax returns. Federal estate tax rates, specific exemptions, and credits against estate tax, revenue acts, 1916–1926, inclusive—Continued

Specific exemptions and credits against tax	Revenue act of 1916. In effect from Sept. 9, 1916, to Mar. 2, 1917, inclusive	Revenue act of 1916, amended. In effect from Mar. 3, 1917, to Oct. 3, 1917, inclusive	Revenue act of 1917. In effect from Oct. 4, 1917, to 6.55 p. m. Feb. 24, 1919, inclusive	Revenue acts of 1918, 1921, and 1924 (as amended by revenue act of 1926). In effect from 6.55 p. m. Feb. 24, 1919, to 10.25 a. m. Feb. 26, 1926, inclusive	Revenue act of 1926. In effect after 10.25 a. m. Feb. 26, 1926
Specific exemptions:					
Resident decedents	$50,000	$50,000	$50,000	$50,000	$100,000
Nonresident decedents					
Credits against estate tax:					
Credit for estate, inheritance, legacy, or succession tax made to any of the several States, Territories, or District of Columbia in respect to property included in the gross estate of the decedent for Federal estate tax purposes.				Not to exceed 25 per cent of total tax. (After 4.01 p. m. June 2, 1924, and prior to 10.25 a. m. Feb. 26, 1926.)	Not to exceed 80 per cent of total tax. (Subsequent to 10.25 a. m. Feb. 26, 1926.)
Credit for gift tax paid				Total amount paid[1] upon gifts made during calendar years 1924 and 1925 by the decedent in respect to property included in the decedent's gross estate for Federal estate tax purposes.	Total amount paid[1] upon gifts made during calendar years 1924 and 1925 by the decedent in respect to property included in the decedent's gross estate for Federal estate tax purposes.

[1] Rates for gift tax same as for estate tax under revenue act of 1924 as amended by revenue act of 1926. (Gift tax repealed as of Jan. 1, 1926.)

Tables exhibiting the distribution of income in the United States, in each State and Territory, and by size of net income and industrial divisions are continued in the following pages.

Respectfully,

ROBT. H. LUCAS,
Commissioner of Internal Revenue.

A. W. MELLON,
Secretary of the Treasury.

BASIC TABLES

INDIVIDUAL RETURNS

TABLE 1.—*Individual returns—Distribution by States and Territories, showing population and ratio of population filing returns; also number of returns, net income, net loss for prior year, personal exemption and credit for dependents, average net income and average tax per returns, and relative percentages*

[Income returned for the calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1]

States and Territories	Population as of July 1, 1927 (Bureau of the Census estimate)	Returns		Net income [1]		Net loss for prior year
		Number	Per cent	Amount	Per cent	
Alabama	2,549,000	27,992	0.68	$133,224,614	0.59	$167,557
Alaska [2]						
Arizona	459,000	11,059	.27	45,837,158	.20	121,353
Arkansas	1,923,000	17,331	.42	75,553,896	.34	319,530
California	4,433,000	315,566	7.69	1,582,576,258	7.02	2,816,284
Colorado	1,074,000	31,727	.77	148,473,486	.66	216,473
Connecticut	1,636,000	77,778	1.89	451,001,651	2.00	254,947
Delaware	243,000	9,266	.23	90,262,899	.40	29,586
District of Columbia	540,000	39,560	.96	198,938,042	.88	3,250
Florida	1,363,000	40,080	.98	206,917,657	.92	819,004
Georgia	3,171,000	33,818	.82	167,407,479	.74	370,380
Hawaii	305,000	9,252	.23	44,618,510	.19	9,914
Idaho	534,000	10,673	.26	38,448,758	.17	97,957
Illinois	7,296,000	378,859	9.24	2,093,908,574	9.28	8,186,446
Indiana	3,150,000	76,703	1.87	349,434,464	1.55	278,569
Iowa	2,425,000	45,349	1.11	190,436,034	.84	119,122
Kansas	1,828,000	35,575	.86	157,394,402	.70	522,475
Kentucky	2,538,000	33,004	.80	172,582,213	.77	169,682
Louisiana	1,934,000	37,293	.91	175,254,161	.78	933,029
Maine	793,000	18,710	.45	103,080,848	.46	67,506
Maryland	1,597,000	65,099	1.59	390,671,215	1.73	309,998
Massachusetts	4,242,000	214,356	5.23	1,189,273,214	5.27	1,036,094
Michigan	4,490,000	175,806	4.29	950,085,831	4.21	838,259
Minnesota	2,686,000	61,439	1.50	295,670,416	1.31	372,362
Mississippi	1,791,000	16,964	.41	64,878,684	.29	484,652
Missouri	3,510,000	96,407	2.35	501,495,130	2.22	427,966
Montana	714,000	18,651	.46	69,654,023	.31	68,297
Nebraska	1,396,000	32,170	.79	130,131,079	.58	181,898
Nevada	77,000	4,702	.12	17,443,233	.08	33,768
New Hampshire	455,000	14,484	.35	70,560,949	.31	57,129
New Jersey	3,749,000	195,467	4.76	1,117,398,064	4.96	690,029
New Mexico	392,000	6,462	.16	26,288,148	.12	59,137
New York	11,423,000	766,974	18.70	5,398,451,005	23.95	9,243,355
North Carolina	2,897,000	33,398	.81	155,916,827	.69	151,138
North Dakota	641,000	9,758	.24	33,252,341	.15	37,360
Ohio	6,710,000	222,707	5.43	1,153,756,214	5.12	967,289
Oklahoma	2,384,000	39,806	.97	212,341,656	.94	429,904
Oregon	890,000	33,903	.83	140,739,425	.63	219,909
Pennsylvania	9,730,000	381,374	9.30	2,091,825,217	9.27	1,764,768
Rhode Island	704,000	25,184	.61	157,464,733	.70	134,729
South Carolina	1,845,000	14,310	.35	55,218,679	.25	120,902
South Dakota	696,000	10,969	.27	35,906,515	.16	33,601
Tennessee	2,485,000	33,812	.83	173,162,605	.76	239,420
Texas	5,397,000	114,534	2.79	560,322,568	2.49	2,324,517
Utah	522,000	13,029	.32	53,628,897	.24	143,787
Vermont	353,000	8,268	.20	41,842,221	.19	45,311
Virginia	2,546,000	37,393	.91	172,239,863	.76	192,532
Washington	1,617,000	62,200	1.52	252,547,211	1.12	454,315
West Virginia	1,696,000	32,500	.79	139,696,175	.62	192,951
Wisconsin	2,918,000	100,956	2.46	436,579,613	1.94	251,689
Wyoming	241,000	8,870	.22	31,297,698	.14	44,655
Total	118,988,000	4,101,547	100.00	22,545,090,553	100.00	37,054,785

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. Net income for returns under $5000 estimated on basis of sample. See p. 1.

[2] Alaska included in the State of Washington.

TABLE 1.—*Individual returns—Distribution by States and Territories, showing population and ratio of population filing returns; also number of returns, net income, net loss for prior year, personal exemption and credit for dependents average net income and average tax per returns, and relative percentages*—Contd.

States and Territories	Personal exemption and credit for dependents	Tax		Average net income per return	Average income tax per return	Ratio of population filing returns
		Amount	Per cent			
Alabama	$86, 116, 318	$2, 455, 166	0.30	$4, 759. 38	$87. 71	1.10
Alaska [2]						
Arizona	31, 346. 000	697, 800	.08	4, 144. 78	63. 10	2. 41
Arkansas	56, 355. 138	1, 339, 952	.16	4, 359. 47	77. 32	.90
California	903, 809, 658	46, 044, 994	5. 54	5, 015. 04	145. 91	7. 12
Colorado	95, 510, 564	3, 307, 180	.40	4, 679. 72	104. 24	2. 95
Connecticut	218, 764, 072	16, 117, 674	1. 94	5, 798. 58	207, 23	4. 75
Delaware	26, 287, 417	7, 970, 035	.96	9, 741. 30	860. 14	3. 81
District of Columbia	103, 615, 271	6, 027, 133	.73	5, 028. 77	152. 35	7. 33
Florida	124, 243, 806	6, 047, 244	.73	5, 162. 62	150. 88	2. 94
Georgia	104, 341, 754	3, 612, 724	.43	4, 950. 25	106. 83	1. 07
Hawaii	30. 479. 843	1, 200, 544	.14	4, 822. 58	129. 76	3. 03
Idaho	32. 711, 918	247, 272	.03	3, 602. 43	23. 17	2. 00
Illinois	1, 071, 282, 748	73, 796, 361	8. 88	5, 526. 87	194. 79	5. 19
Indiana	227, 552, 549	8, 884, 047	1. 07	4, 555. 68	115. 82	2. 44
Iowa	138, 992, 671	3, 310, 099	.40	4, 199. 34	72. 99	1. 87
Kansas	116, 030, 920	2, 240, 877	.27	4, 424. 30	62. 99	1. 95
Kentucky	96, 687, 431	4, 027, 734	.49	5, 229. 13	122. 04	1. 30
Louisiana	109, 707, 208	3, 174, 839	.38	4, 699. 38	85. 13	1. 93
Maine	56, 346. 114	3, 300, 741	.40	5, 509. 40	176. 42	2. 36
Maryland	190, 316, 511	13, 859, 686	1. 67	6, 001. 19	212. 90	4. 08
Massachusetts	610, 431, 380	43, 949, 866	5. 29	5, 548. 12	205. 03	5. 05
Michigan	486, 695, 614	35, 599, 799	4. 29	5, 404. 05	202. 49	3. 92
Minnesota	180, 445, 569	7, 383, 307	.89	4, 812. 42	120. 17	2. 29
Mississippi	55, 491, 105	816, 429	.10	3, 824. 49	48. 13	.95
Missouri	292, 508, 976	13, 738, 256	1. 65	5, 201. 85	142. 50	2. 75
Montana	56, 442, 178	867, 944	.10	3, 734. 60	46. 54	2. 61
Nebraska	101, 318, 440	1, 427, 747	.17	4, 045. 11	44. 38	2. 30
Nevada	12, 023, 244	228, 799	.03	3, 709. 75	48. 66	6. 11
New Hampshire	41, 352, 606	1, 824, 931	.22	4, 871. 65	126. 00	3. 18
New Jersey	583, 677, 143	38, 911, 894	4. 68	5, 716. 56	199. 07	5. 21
New Mexico	18, 963, 903	283. 403	.04	4, 068. 11	43. 86	1. 65
New York	2, 235, 226, 293	305, 210, 059	36. 74	7, 038. 64	397. 94	6. 71
North Carolina	106, 778, 358	4, 519, 870	.54	4, 668. 45	135. 33	1. 15
North Dakota	31, 974, 684	187, 635	.02	3, 407. 70	19. 23	1. 52
Ohio	652, 643, 232	35, 519, 337	4. 28	5, 180. 60	159. 49	3. 32
Oklahoma	132, 403, 857	6, 232, 124	.75	5, 334. 41	156. 56	1. 67
Oregon	104, 824, 410	1, 920, 597	.23	4, 151. 24	56. 65	3. 81
Pennsylvania	1, 113, 243, 859	78, 674, 525	9. 47	5, 484. 88	206. 29	3. 92
Rhode Island	72, 754, 376	6, 332, 169	.76	6, 252. 57	251. 44	3. 58
South Carolina	45, 801, 151	554, 731	.07	3, 858. 75	38. 77	.78
South Dakota	35, 849, 433	209, 667	.03	3, 273. 45	19. 11	1. 58
Tennessee	104, 520, 289	4, 035, 541	.49	5, 121. 83	119. 35	1. 36
Texas	328. 178. 933	12, 909, 842	1. 56	4, 892. 19	112. 72	2. 12
Utah	40, 280, 965	851, 031	.10	4, 116. 12	65. 32	2. 50
Vermont	24, 064, 354	846, 932	.10	5, 060. 74	102. 43	2. 34
Virginia	113, 694, 734	3, 611, 135	.44	4, 606. 21	96. 57	1. 47
Washington	173, 183, 007	2, 913, 642	.35	4, 060. 24	46. 84	3. 85
West Virginia	96, 857, 167	2, 519, 731	.30	4, 298. 34	77. 53	1. 92
Wisconsin	302, 857, 001	10, 621, 745	1. 28	4, 324. 45	105. 21	3. 46
Wyoming	25, 724, 626	274, 644	.03	3, 528. 49	30. 96	3. 68
Total	12, 000, 708, 798	830, 639, 434	100. 00	5, 496. 73	202. 52	3. 45

[2] Alaska included in the State of Washington.

TABLE 2.—*Individual returns—Distribution by income classes, showing the number of returns, net income, net tax, average net tax per return, and average rate of tax, net loss for prior year, personal exemption and credit for dependents, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample* (*see p. 1*)

[Income returned for the calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1]

Income classes	Number of returns	Net income [1]	Tax after tax credits			Net loss for prior year	Personal exemption and credit for dependents
			Net tax	Average net tax per return	Average rate of tax to net income (per cent)		
Under $1,000 [2]	115,744	$66,280,369					$299,240,733
Under $1,000	11,001	5,950,315	$39,980	$3.63	0.67		898,570
$1,000 to $2,000 [2]	453,132	706,584,940					1,245,798,505
$1,000 to $2,000	542,966	938,990,760	1,233,658	2.27	.13		820,986,987
$2,000 to $3,000 [2]	397,948	974,329,808					1,459,421,450
$2,000 to $3,000	457,814	1,087,945,276	3,970,412	8.67	.36		711,369,704
$3,000 to $4,000 [2]	475,367	1,660,408,416					1,909,367,030
$3,000 to $4,000	244,538	866,949,749	2,879,855	11.78	.33		577,758,341
$4,000 to $5,000 [2]	174,336	758,949,837					772,491,188
$4,000 to $5,000	315,104	1,414,508,424	3,628,322	11.51	.26		1,044,747,502
$5,000 to $6,000 [2]	20,808	112,665,392				$1,105,578	87,604,978
$5,000 to $6,000	181,015	991,941,921	3,768,914	20.82	.38	282,065	640,948,075
$6,000 to $7,000 [2]	9,416	60,751,734				980,449	32,343,063
$6,000 to $7,000	127,740	826,857,840	4,178,369	32.71	.51	235,219	454,121,201
$7,000 to $8,000 [2]	5,964	44,546,599				697,570	18,736,060
$7,000 to $8,000	92,937	699,604,786	4,244,833	45.67	.61	234,498	330,679,950
$8,000 to $9,000 [2]	4,332	36,714,070				882,069	13,101,343
$8,000 to $9,000	68,331	579,828,312	4,158,548	60.86	.72	323,141	240,899,535
$9,000 to $10,000 [2]	3,559	33,794,589				767,707	10,347,460
$9,000 to $10,000	53,598	509,053,914	4,313,838	80.49	.85	214,317	191,808,301
$10,000 to $11,000	43,718	458,183,031	4,383,671	100.27	.96	954,155	149,481,946
$11,000 to $12,000	35,131	403,643,534	4,551,979	129.57	1.13	830,721	120,125,983
$12,000 to $13,000	28,532	356,293,171	4,611,472	161.62	1.29	990,956	96,817,423
$13,000 to $14,000	23,727	320,178,702	4,721,581	199.00	1.47	795,634	80,341,027
$14,000 to $15,000	20,156	292,271,414	4,854,075	240.83	1.66	635,651	67,740,216
$15,000 to $20,000	65,391	1,127,068,207	25,004,439	382.38	2.22	2,717,188	216,878,595
$20,000 to $25,000	35,424	790,419,448	26,098,689	736.75	3.30	2,248,264	115,351,651
$25,000 to $30,000	21,894	598,458,662	26,431,225	1,207.24	4.42	1,961,706	70,502,747
$30,000 to $40,000	24,773	853,569,772	49,142,519	1,983.71	5.76	2,400,762	78,511,845
$40,000 to $50,000	13,456	599,742,250	43,901,557	3,262.60	7.32	2,487,515	41,886,041
$50,000 to $60,000	8,192	447,291,129	38,381,456	4,685.24	8.58	1,319,282	25,192,710
$60,000 to $70,000	5,644	364,580,130	35,590,603	6,305.92	9.76	1,261,637	17,363,193
$70,000 to $80,000	3,844	287,559,815	30,810,515	8,015.22	10.71	813,779	11,536,349
$80,000 to $90,000	2,781	235,627,045	27,198,138	9,779.98	11.54	563,941	8,293,700
$90,000 to $100,000	2,112	200,419,255	24,694,240	11,692.35	12.32	666,623	6,223,144
$100,000 to $150,000	5,261	636,018,520	87,397,904	16,612.41	13.74	2,168,268	15,478,213
$150,000 to $200,000	2,122	364,214,566	55,569,990	26,187.55	15.26	805,842	6,088,947
$200,000 to $250,000	1,106	246,213,183	38,989,108	35,252.36	15.84	666,451	3,102,935
$250,000 to $300,000	645	176,842,506	29,216,739	45,297.27	16.52	376,603	1,809,193
$300,000 to $400,000	755	259,624,653	44,317,452	58,698.61	17.07	190,756	2,093,283
$400,000 to $500,000	386	171,497,074	29,432,725	76,250.58	17.16		1,075,550
$500,000 to $750,000	384	228,999,193	38,596,248	100,511.06	16.85	1,887,324	1,007,364
$750,000 to $1,000,000	173	149,167,396	25,669,143	148,376.55	17.21	93,732	458,664
$1,000,000 to $1,500,000	138	164,637,400	28,471,058	206,312.01	17.29		356,450
$1,500,000 to $2,000,000	56	97,049,514	16,313,262	291,308.25	16.81		123,250
$2,000,000 to $3,000,000	55	132,044,039	21,271,277	386,750.49	16.11		123,087
$3,000,000 to $4,000,000	22	74,835,056	12,341,256	560,966.18	16.49		40,716
$4,000,000 to $5,000,000	8	36,523,123	4,852,405	606,550.63	13.29	4,495,382	9,000
$5,000,000 and over	11	95,551,714	15,407,979	1,400,725.36	16.13		25,600
Total	4,101,547	22,545,090,553	830,639,434	202.52	3.68	37,054,785	12,000,708,798
Nontaxable [2]	1,660,606	4,455,025,754				4,433,373	5,848,451,810
Taxable	2,440,941	18,090,064,799	830,639,434	202.52	3.68	32,621,412	6,152,256,988

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.

TABLE 2.—*Individual returns—Distribution by income classes, showing the number of returns, net income, net tax, average net tax per return, and average rate of tax, net loss per prior year, personal exemption and credit for dependents, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

Income classes	Tax before tax credits				Tax credits	
	Normal tax	Surtax	12½ per cent tax on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under $1,000 [2]						
Under $1,000	$53,306			$53,306	$13,326	
$1,000 to $2,000 [2]						
$1,000 to $2,000	1,644,881			1,644,881	411,223	
$2,000 to $3,000 [2]						
$2,000 to $3,000	5,293,878			5,293,878	1,323,469	
$3,000 to $4,000 [2]						
$3,000 to $4,000	3,839,811			3,839,811	959,956	
$4,000 to $5,000 [2]						
$4,000 to $5,000	4,837,761			4,837,761	1,209,439	
$5,000 to $6,000 [2]						
$5,000 to $6,000	4,783,119			4,783,119	1,014,205	
$6,000 to $7,000 [2]						
$6,000 to $7,000	5,129,237			5,129,237	947,868	
$7,000 to $8,000 [2]						
$7,000 to $8,000	5,128,673			5,128,673	883,840	
$8,000 to $9,000 [2]						
$8,000 to $9,000	4,954,350			4,954,350	795,802	
$9,000 to $10,000 [2]						
$9,000 to $10,000	5,103,362			5,103,362	789,524	
$10,000 to $11,000	4,918,805	$211,687		5,130,492	746,821	
$11,000 to $12,000	4,752,467	522,000		5,274,467	722,488	
$12,000 to $13,000	4,577,691	709,285		5,286,976	675,504	
$13,000 to $14,000	4,557,976	826,892		5,384,868	663,287	
$14,000 to $15,000	4,518,249	1,002,645		5,520,894	666,819	
$15,000 to $20,000	20,133,642	7,905,293		28,038,935	3,034,496	
$20,000 to $25,000	16,319,155	12,137,862		28,457,017	2,358,328	
$25,000 to $30,000	13,260,046	14,750,118		28,010,164	1,578,939	
$30,000 to $40,000	19,658,199	30,580,020	$1,214,398	51,452,617	1,895,006	$415,092
$40,000 to $50,000	13,494,893	29,066,629	2,714,932	45,276,454	1,065,706	309,191
$50,000 to $60,000	9,522,679	26,044,517	3,892,990	39,419,586	670,095	368,065
$60,000 to $70,000	7,358,719	24,509,596	4,586,566	36,454,881	478,845	385,433
$70,000 to $80,000	5,435,947	21,826,116	4,350,645	31,612,708	353,335	448,878
$80,000 to $90,000	4,381,363	19,306,733	4,206,669	27,894,765	248,813	447,814
$90,000 to $100,000	3,634,079	17,507,936	3,993,174	25,135,189	201,788	239,161
$100,000 to $150,000	11,095,195	63,333,670	14,352,720	88,781,585	516,359	867,322
$150,000 to $200,000	6,132,992	40,153,036	10,139,027	56,425,055	284,777	570,288
$200,000 to $250,000	3,698,294	27,263,593	8,372,829	39,334,716	125,770	219,838
$250,000 to $300,000	2,919,185	20,684,931	5,979,236	29,583,352	69,459	297,154
$300,000 to $400,000	3,967,290	30,796,177	9,894,713	44,658,180	77,422	263,306
$400,000 to $500,000	2,538,686	20,893,403	6,436,258	29,868,347	40,266	395,356
$500,000 to $750,000	2,627,307	26,141,462	10,197,761	38,966,530	48,361	321,921
$750,000 to $1,000,000	1,522,572	17,316,578	6,983,639	25,822,789	16,395	137,251
$1,000,000 to $1,500,000	1,699,781	18,574,688	8,302,953	28,577,422	12,882	93,482
$1,500,000 to $2,000,000	800,077	9,811,059	5,744,752	16,355,888	5,843	36,783
$2,000,000 to $3,000,000	790,306	11,359,700	9,146,519	21,296,525	5,236	20,012
$3,000,000 to $4,000,000	514,758	7,389,856	4,621,120	12,525,734	2,363	182,115
$4,000,000 to $5,000,000	5,036	2,339,449	2,510,036	4,854,521	369	1,747
$5,000,000 and over	216,908	8,806,445	6,393,029	15,416,382	924	7,479
Total	215,817,075	511,731,376	134,033,966	861,582,417	24,915,315	6,027,668
Nontaxable [2]						
Taxable	215,817,075	511,731,376	134,033,966	861,582,417	24,915,315	6,027,668

[2] Nontaxable. Specific exemptions exceed net income.

TABLE 3.—*Individual returns—Simple and cumulative distribution of the number of returns, net income and tax, and relative percentages, by income classes—Distribution of income classes under $5,000 estimated, based on sample* (*see p. 1*)

[Income returned for the calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1]

Income classes	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number in each class	Per cent of total	Number	Per cent of total	Number	Per cent of total
Under $1,000	126,745	3.09	4,101,547	100.00	126,745	3.09
$1,000 to $2,000	996,098	24.29	3,974,802	96.91	1,122,843	27.38
$2,000 to $3,000	855,762	20.87	2,978,704	72.62	1,978,605	48.25
$3,000 to $4,000	719,905	17.55	2,122,942	51.75	2,698,510	65.80
$4,000 to $5,000	489,440	11.93	1,403,037	34.20	3,187,950	77.73
$5,000 to $6,000	201,823	4.92	913,597	22.27	3,389,773	82.65
$6,000 to $7,000	137,156	3.35	711,774	17.35	3,526,929	86.00
$7,000 to $8,000	98,901	2.41	574,618	14.00	3,625,830	88.41
$8,000 to $9,000	72,663	1.77	475,717	11.59	3,698,493	90.18
$9,000 to $10,000	57,157	1.39	403,054	9.82	3,755,650	91.57
$10,000 to $11,000	43,718	1.07	345,897	8.43	3,799,368	92.64
$11,000 to $12,000	35,131	.86	302,179	7.36	3,834,499	93.50
$12,000 to $13,000	28,532	.69	267,048	6.50	3,863,031	94.19
$13,000 to $14,000	23,727	.58	238,516	5.81	3,886,758	94.77
$14,000 to $15,000	20,156	.49	214,789	5.23	3,906,914	95.26
$15,000 to $20,000	65,391	1.59	194,633	4.74	3,972,305	96.85
$20,000 to $25,000	35,424	.864	129,242	3.150	4,007,729	97.714
$25,000 to $30,000	21,894	.534	93,818	2.286	4,029,623	98.248
$30,000 to $40,000	24,773	.604	71,924	1.752	4,054,396	98.852
$40,000 to $50,000	13,456	.325	47,151	1.148	4,067,852	99.177
$50,000 to $60,000	8,192	.200	33,695	.823	4,076,044	99.377
$60,000 to $70,000	5,644	.138	25,503	.623	4,081,688	99.515
$70,000 to $80,000	3,844	.094	19,859	.485	4,085,532	99.609
$80,000 to $90,000	2,781	.068	16,015	.391	4,088,313	99.677
$90,000 to $100,000	2,112	.052	13,234	.323	4,090,425	99.729
$100,000 to $150,000	5,261	.128	11,122	.271	4,095,686	99.857
$150,000 to $200,000	2,122	.052	5,861	.143	4,097,808	99.909
$200,000 to $250,000	1,106	.027	3,739	.091	4,098,914	99.936
$250,000 to $300,000	645	.016	2,633	.064	4,099,559	99.952
$300,000 to $400,000	755	.019	1,988	.048	4,100,314	99.971
$400,000 to $500,000	386	.009	1,233	.029	4,100,700	99.980
$500,000 to $750,000	384	.009	847	.020	4,101,084	99.989
$750,000 to $1,000,000	173	.004	463	.011	4,101,257	99.993
$1,000,000 to $1,500,000	138	.003	290	.007	4,101,395	99.996
$1,500,000 to $2,000,000	56	.0015	152	.004	4,101,451	99.9975
$2,000,000 to $3,000,000	55	.0013	96	.0025	4,101,506	99.9988
$3,000,000 to $4,000,000	22	.0007	41	.0012	4,101,528	99.9995
$4,000,000 to $5,000,000	8	.0002	19	.0005	4,101,536	99.9997
$5,000,000 and over	11	.0003	11	.0003	4,101,547	100.00
Total	4,101,547	100.00				

TABLE 3.—*Individual returns—Simple and cumulative distribution of the number of returns, net income and tax, and relative percentages, by income classes*—Con.

Income classes	Net income [1]					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under $1,000	$72, 230, 684	0. 32	$22, 545, 090, 553	100. 00	$72, 230, 684	0. 32
$1,000 to $2,000	1, 645, 575, 700	7. 29	22, 472, 859, 869	99. 68	1, 717, 806, 384	7. 61
$2,000 to $3,000	2, 062, 275, 084	9. 15	20, 827, 284, 169	92. 39	3, 780, 081, 468	16. 76
$3,000 to $4,000	2, 527, 358, 165	11. 21	18, 765, 009, 085	83. 24	6, 307, 439, 633	27. 97
$4,000 to $5,000	2, 173, 458, 261	9. 64	16, 237, 650, 920	72. 03	8, 480, 897, 894	37. 61
$5,000 to $6,000	1, 104, 607, 313	4. 90	14, 064, 192, 659	62. 39	9, 585, 505, 207	42. 51
$6,000 to $7,000	887, 609, 574	3. 94	12, 959, 585, 346	57. 49	10, 473, 114, 781	46. 45
$7,000 to $8,000	744, 151, 385	3. 30	12, 071, 975, 772	53. 55	11, 217, 266, 166	49. 75
$8,000 to $9,000	616, 542, 382	2. 72	11, 327, 824, 387	50. 25	11, 833, 808, 548	52. 47
$9,000 to $10,000	542, 848, 503	2. 41	10, 711, 282, 005	47. 53	12, 376, 657, 051	54. 88
$10,000 to $11,000	458, 183, 031	2. 03	10, 168, 433, 502	45. 12	12. 834, 840, 082	56. 91
$11,000 to $12,000	403, 643, 534	1. 79	9, 710, 250, 471	43. 09	13, 238, 483, 616	58. 70
$12,000 to $13,000	356, 293, 171	1. 58	9, 306, 606, 937	41. 30	13, 594, 776, 787	60. 28
$13,000 to $14,000	320, 178, 702	1. 42	8, 950, 313, 766	39. 72	13, 914, 955, 489	61. 70
$14,000 to $15,000	292, 271, 414	1. 30	8, 630, 135, 064	38. 30	14, 207, 226, 903	63. 00
$15,000 to $20,000	1, 127, 068, 207	5. 00	8, 337, 863, 650	37. 00	15, 334, 295, 110	68. 00
$20,000 to $25,000	790, 419, 448	3. 51	7, 210, 795, 443	32. 00	16, 124, 714, 558	71. 51
$25,000 to $30,000	598, 458, 662	2. 65	6, 420, 375, 995	28. 49	16, 723, 173, 220	74. 16
$30,000 to $40,000	853, 569, 772	3. 79	5, 821, 917, 333	25. 84	17, 576, 742, 992	77. 95
$40,000 to $50,000	599, 742, 250	2. 66	4, 968, 347, 561	22. 05	18, 176, 485, 242	80. 61
$50,000 to $60,000	447, 201, 129	1. 98	4, 368, 605, 311	19. 39	18, 623, 686, 371	82. 59
$60,000 to $70,000	364, 580, 130	1. 62	3, 921, 404, 182	17. 41	18, 988, 266, 501	84. 21
$70,000 to $80,000	287, 559, 815	1. 28	3, 556, 824, 052	15. 79	19, 275, 826, 316	85. 49
$80,000 to $90,000	235, 627, 045	1. 05	3, 269, 264, 237	14. 51	19, 511, 453, 361	86. 54
$90,000 to $100,000	200, 419, 255	. 91	3, 033, 637, 192	13. 46	19, 711, 872, 616	87. 45
$100,000 to $150,000	636, 018, 520	2. 82	2, 833, 217, 937	12. 55	20, 347, 891, 136	90. 27
$150,000 to $200,000	364, 214, 566	1. 62	2, 197, 199, 417	9. 73	20, 712, 105, 702	91. 89
$200,000 to $250,000	246, 213, 183	1. 09	1, 832, 984, 851	8. 11	20, 958, 318, 885	92. 98
$250,000 to $300,000	176, 842. 506	. 78	1, 586, 771, 668	7. 02	21, 135, 161, 391	93. 76
$300,000 to $400,000	259, 624. 653	1. 15	1, 409, 929, 162	6. 24	21, 394, 786, 044	94. 91
$400,000 to $500,000	171, 497, 074	. 76	1, 150, 304, 509	5. 09	21, 566, 283, 118	95. 67
$500,000 to $750,000	228, 999, 193	1. 02	978, 807, 435	4. 33	21, 795, 282, 311	96. 69
$750,000 to $1,000,000	149, 167, 396	. 66	749, 808, 242	3. 31	21, 944, 449, 707	97. 35
$1,000,000 to $1,500,000	164, 637, 400	. 73	600, 640, 846	2. 65	22, 109, 087, 107	98. 08
$1,500,000 to $2,000,000	97, 049, 514	. 43	436, 003, 446	1. 92	22, 206, 136, 621	98. 51
$2,000,000 to $3,000,000	132, 044, 039	. 58	338, 953, 932	1. 49	22, 338, 180, 660	99. 09
$3,000,000 to $4,000,000	74, 835, 056	. 33	206, 909, 893	. 91	22, 413, 015, 716	99. 42
$4,000,000 to $5,000,000	36, 523, 123	. 16	132, 074, 837	. 58	22, 449, 538, 839	99. 58
$5,000,000 and over	95, 551, 714	. 42	95, 551, 714	. 42	22, 545, 090, 553	100. 00
Total	22, 545, 090, 553	100. 00				

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

TABLE 3.—*Individual returns—Simple and cumulative distribution of the number of returns, net income and tax, and relative percentages, by income classes*—Con.

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under $1,000	$39,980	0.01	$830,639,434	100.00	$39,980	0.01
$1,000 to $2,000	1,233,658	.15	830,599,454	99.99	1,273,638	.16
$2,000 to $3,000	3,970,412	.48	829,365,796	99.84	5,244,050	.64
$3,000 to $4,000	2,879,855	.35	825,395,384	99.36	8,123,905	.99
$4,000 to $5,000	3,628,322	.44	822,515,529	99.01	11,752,227	1.43
$5,000 to $6,000	3,768,914	.45	818,887,207	98.57	15,521,141	1.88
$6,000 to $7,000	4,178,369	.50	815,118,293	98.12	19,699,510	2.38
$7,000 to $8,000	4,244,833	.51	810,939,924	97.62	23,944,343	2.89
$8,000 to $9,000	4,158,548	.50	806,695,091	97.11	28,102,891	3.39
$9,000 to $10,000	4,[illegible]	.52	[illegible]	[illegible]	[illegible]	[illegible]
$10,000 to $11,000	4,383,671	.53	798,222,705	96.09	36,800,400	4.44
$11,000 to $12,000	4,551,979	.55	793,839,034	95.56	41,352,379	4.99
$12,000 to $13,000	4,611,472	.56	789,287,055	95.01	45,963,851	5.55
$13,000 to $14,000	4,721,581	.57	784,675,583	94.45	50,685,432	6.12
$14,000 to $15,000	4,854,075	.59	779,954,002	93.88	55,539,507	6.71
$15,000 to $20,000	25,004,439	3.01	775,099,927	93.29	80,543,946	9.72
$20,000 to $25,000	26,098,689	3.14	750,095,488	90.28	106,642,635	12.86
$25,000 to $30,000	26,431,225	3.18	723,996,799	87.14	133,073,860	16.04
$30,000 to $40,000	49,142,519	5.92	697,565,574	83.96	182,216,379	21.96
$40,000 to $50,000	43,901,557	5.28	648,423,055	78.04	226,117,936	27.24
$50,000 to $60,000	38,381,456	4.62	604,521,498	72.76	264,499,392	31.86
$60,000 to $70,000	35,590,603	4.28	566,140,042	68.14	300,089,995	36.14
$70,000 to $80,000	30,810,515	3.71	530,549,439	63.86	330,900,510	39.85
$80,000 to $90,000	27,198,138	3.27	499,738,924	60.15	358,098,648	43.12
$90,000 to $100,000	24,694,240	2.97	472,540,786	56.88	382,792,888	46.09
$100,000 to $150,000	87,397,904	10.52	447,846,546	53.91	470,190,792	56.61
$150,000 to $200,000	55,569,990	6.69	360,448,642	43.39	525,760,782	63.30
$200,000 to $250,000	[illegible]	4.69	304,878,652	36.70	564,749,890	67.99
$250,000 to $300,000	[illegible]	3.52	265,889,544	32.01	593,966,629	71.51
$300,000 to $400,000	44,317,472	5.33	236,672,805	28.49	638,284,081	76.84
$400,000 to $500,000	[illegible]	3.54	192,355,353	23.16	667,716,806	80.38
$500,000 to $750,000	[illegible]	4.65	162,922,628	19.62	706,313,054	85.03
$750,000 to $1,000,000	[illegible]	3.09	124,326,380	14.97	731,982,197	88.12
$1,000,000 to $1,500,000	28,471,058	3.43	98,657,237	11.88	760,453,255	91.55
$1,500,000 to $2,000,000	16,313,262	1.96	70,186,179	8.45	776,766,517	93.51
$2,000,000 to $3,000,000	21,271,277	2.56	53,872,917	6.49	798,037,794	96.07
$3,000,000 to $4,000,000	12,341,256	1.49	32,601,640	3.93	810,379,050	97.56
$4,000,000 to $5,000,000	4,852,405	.58	20,260,384	2.44	815,231,455	98.14
$5,000,000 and over	15,407,979	1.86	15,407,979	1.86	830,639,434	100.00
Total	$830,639,434	100.00				

TABLE 4.—*Individual returns—Number of returns and net income, distributed according to sex and family relationship, by States and Territories*

[Income returned for the calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1]

States and Territories	Joint returns of husbands and wives, with or without dependent children, including returns of husbands whose wives, though living with them, file separate returns		Single men—Heads of families	
	Number of returns	Net income [1]	Number of returns	Net income [1]
Alabama	15,156	$91,341,151	1,857	$7,350,655
Alaska [2]				
Arizona	4,942	21,063,646	733	2,278,655
Arkansas	10,729	52,801,193	1,074	3,891,823
California	155,713	983,249,882	22,793	82,897,953
Colorado	17,475	98,228,362	2,347	8,162,728
Connecticut	35,569	262,468,849	4,682	21,446,588
Delaware	4,203	55,355,084	828	4,432,853
District of Columbia	15,481	111,251,444	2,094	9,055,057
Florida	23,512	140,415,730	2,216	8,771,455
Georgia	18,256	112,631,800	2,395	9,439,109
Hawaii	4,923	27,917,058	630	1,964,933
Idaho	5,647	21,432,777	568	1,928,644
Illinois	175,379	1,310,895,077	27,637	116,164,080
Indiana	37,725	229,994,646	5,940	19,772,555
Iowa	25,286	128,106,993	2,724	9,161,091
Kansas	21,623	114,460,320	2,984	9,856,877
Kentucky	15,540	108,620,410	3,157	11,789,453
Louisiana	17,387	69,270,934	2,461	9,836,728
Maine	10,073	66,431,883	1,415	5,314,505
Maryland	33,278	224,128,933	4,932	23,730,730
Massachusetts	101,113	695,844,592	19,305	70,526,536
Michigan	83,477	595,145,607	9,557	42,334,532
Minnesota	32,388	199,125,168	3,652	14,361,753
Mississippi	10,291	46,694,434	1,194	3,954,912
Missouri	50,327	326,332,768	8,823	31,670,111
Montana	8,950	44,100,209	1,820	4,742,244
Nebraska	19,522	93,350,248	1,892	6,643,688
Nevada	1,619	7,619,950	260	966,517
New Hampshire	7,255	43,906,681	937	3,304,790
New Jersey	97,180	718,474,323	17,295	67,908,933
New Mexico	3,149	12,925,368	416	1,441,299
New York	371,155	3,288,313,355	56,069	267,619,078
North Carolina	19,286	107,876,651	2,260	9,061,223
North Dakota	6,083	24,170,320	473	1,623,043
Ohio	106,246	726,213,865	18,658	67,233,156
Oklahoma	25,091	156,670,868	1,955	7,910,311
Oregon	18,255	95,608,686	2,568	7,622,396
Pennsylvania	174,486	1,263,552,117	33,593	129,915,246
Rhode Island	11,798	92,232,746	2,261	8,719,343
South Carolina	8,247	38,096,751	939	3,219,261
South Dakota	7,152	27,221,080	480	1,440,687
Tennessee	18,507	118,452,011	2,671	10,260,666
Texas	55,236	222,433,991	5,919	23,131,721
Utah	6,893	35,883,564	724	2,597,412
Vermont	3,993	25,662,633	676	2,639,874
Virginia	18,884	112,637,122	3,115	10,768,871
Washington	27,921	119,777,565	3,169	10,598,537
West Virginia	16,131	90,814,708	2,165	7,503,942
Wisconsin	54,398	292,247,622	5,762	21,992,907
Wyoming	3,920	18,781,168	746	2,274,941
Total	2,016,850	13,870,232,343	302,821	1,211,234,402

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. Net income for returns under $5,000 estimated on basis of sample. See p. 1.

[2] Alaska included in the State of Washington.

TABLE 4.—*Individual returns—Number of returns and net income, distributed according to sex and family relationship, by States and Territories*—Continued

States and Territories	Single women—Heads of families		Single men—Not heads of families		Single women—Not heads of families	
	Number of returns	Net income [1]	Number of returns	Net income [1]	Number of returns	Net income [1]
Alabama	591	$2,516,134	7,492	$20,502,374	2,361	$7,027,533
Alaska [2]						
Arizona	180	701,481	3,552	8,940,154	575	1,739,479
Arkansas	402	1,796,178	3,503	9,999,065	1,242	3,926,676
California	9,575	42,372,472	89,542	264,793,172	30,591	126,120,748
Colorado	957	3,756,595	7,428	22,073,501	2,800	10,090,795
Connecticut	2,225	12,229,109	19,682	66,647,773	12,491	55,109,225
Delaware	333	2,199,666	2,361	12,443,786	1,161	7,206,968
District of Columbia	1,526	5,534,325	9,936	31,965,872	9,532	30,732,001
Florida	895	3,814,125	8,653	29,643,950	3,745	13,768,631
Georgia	945	3,676,854	8,070	23,903,884	3,396	10,785,329
Hawaii	365	1,609,020	1,826	6,126,827	1,270	4,878,336
Idaho	151	461,529	2,872	6,584,941	460	1,140,099
Illinois	9,753	39,578,730	119,198	380,653,483	37,495	144,643,950
Indiana	1,516	5,047,340	24,771	62,427,595	5,326	18,407,942
Iowa	891	2,634,580	11,525	31,464,454	3,967	13,126,942
Kansas	860	2,671,099	7,198	19,617,774	2,198	6,643,580
Kentucky	987	4,240,391	9,362	28,916,534	3,182	12,676,652
Louisiana	1,043	4,435,037	8,289	25,279,046	2,727	9,687,751
Maine	412	1,739,501	4,187	14,651,907	2,057	9,285,356
Maryland	1,704	10,748,554	15,957	68,467,892	7,731	43,977,611
Massachusetts	6,350	25,656,782	48,654	185,125,340	31,077	132,365,534
Michigan	2,983	13,626,417	58,227	185,923,721	17,127	65,026,099
Minnesota	924	4,222,538	16,896	45,094,427	6,130	18,983,358
Mississippi	371	1,131,878	3,542	8,492,041	1,254	2,814,673
Missouri	3,028	11,543,913	23,431	77,114,106	8,656	31,009,883
Montana	396	959,160	6,216	15,824,391	1,097	2,754,977
Nebraska	629	1,873,515	6,918	18,190,202	2,593	7,101,552
Nevada	57	436,264	2,228	5,130,015	222	748,827
New Hampshire	266	1,894,090	3,940	11,182,805	1,639	7,284,676
New Jersey	5,802	25,706,231	48,572	156,122,232	21,501	90,465,514
New Mexico	112	495,473	1,631	4,510,027	450	1,088,818
New York	20,547	109,270,055	190,958	870,279,505	101,178	478,700,096
North Carolina	614	2,648,567	7,634	20,802,171	2,822	7,675,176
North Dakota	123	291,136	2,382	5,460,265	577	1,234,399
Ohio	4,876	20,551,286	68,457	199,582,966	19,263	74,878,202
Oklahoma	634	2,684,497	8,785	29,226,103	2,301	7,036,044
Oregon	1,230	3,780,997	8,914	23,071,858	2,318	7,359,824
Pennsylvania	9,561	46,657,421	114,613	370,446,269	40,190	174,063,038
Rhode Island	775	4,390,621	6,106	23,579,169	3,379	18,192,796
South Carolina	303	1,051,294	3,424	8,193,212	1,078	2,901,058
South Dakota	128	324,587	2,468	5,273,405	642	1,308,577
Tennessee	938	3,344,905	8,061	24,569,887	2,898	9,869,128
Texas	2,716	11,565,590	23,942	74,500,410	7,824	28,909,967
Utah	146	806,459	4,338	10,321,998	677	2,116,179
Vermont	200	728,879	2,064	5,995,865	1,069	5,066,788
Virginia	1,032	3,851,035	9,621	26,381,286	3,970	12,383,303
Washington	1,212	4,258,974	17,590	43,102,510	5,594	15,304,410
West Virginia	531	2,059,146	11,469	27,747,613	1,630	6,382,034
Wisconsin	1,495	5,237,252	29,720	76,185,110	7,897	25,507,698
Wyoming	140	515,013	3,561	8,258,213	409	1,009,141
Total	103,430	463,326,695	1,109,676	3,700,791,106	431,769	1,770,517,373

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. Net income for returns under $5,000 estimated on basis of sample. See p. 1.

[2] Alaska included in the State of Washington.

TABLE 4.—*Individual returns—Number of returns and net income, distributed according to sex and family relationship, by States and Territories*—Continued

States and Territories	Wives filing separate returns from husbands		Community property income		Grand total	
	Number of returns	Net income [1]	Number of returns	Net income [1]	Number of returns	Net income [1]
Alabama	625	$4,486,767			27,992	$133,224,614
Alaska [2]						
Arizona	278	1,373,619	799	$9,740,124	11,059	45,837,158
Arkansas	381	3,138,961			17,331	75,553,896
California	7,094	78,731,956	258	4,410,075	315,566	1,582,576,258
Colorado	720	6,161,505			31,727	148,473,486
Connecticut	3,129	33,100,107			77,778	451,001,651
Delaware	380	8,624,542			9,266	90,262,899
District of Columbia	991	10,399,343			39,560	198,938,042
Florida	1,059	10,503,766			40,080	206,917,657
Georgia	756	6,970,503			33,818	167,407,479
Hawaii	238	2,122,336			9,252	44,618,510
Idaho	400	1,367,514	575	5,533,254	10,673	38,448,758
Illinois	9,397	101,973,254			378,859	2,093,908,574
Indiana	1,425	13,784,386			76,703	349,434,464
Iowa	956	5,941,974			45,349	190,436,034
Kansas	712	4,144,752			35,575	157,394,402
Kentucky	776	6,338,773			33,004	172,582,213
Louisiana	1,399	5,038,988	3,987	51,705,677	37,293	175,254,161
Maine	566	5,657,696			18,710	103,080,848
Maryland	1,497	19,617,495			65,099	390,671,215
Massachusetts	7,857	79,754,430			214,356	1,189,273,214
Michigan	4,435	48,029,455			175,806	950,085,831
Minnesota	1,449	13,883,172			61,439	295,670,416
Mississippi	312	1,790,746			16,964	64,878,684
Missouri	2,142	23,824,349			96,407	501,495,130
Montana	172	1,273,042			18,651	69,654,023
Nebraska	616	2,971,874			32,170	130,131,079
Nevada	78	359,054	238	2,182,606	4,702	17,443,233
New Hampshire	447	2,987,907			14,484	70,560,949
New Jersey	5,117	58,720,831			195,467	1,117,398,064
New Mexico	231	886,216	473	4,940,947	6,462	26,288,148
New York	27,067	384,268,916			766,974	5,398,451,005
North Carolina	782	7,853,039			33,398	155,916,827
North Dakota	120	473,178			9,758	33,252,341
Ohio	5,207	65,296,739			222,707	1,153,756,214
Oklahoma	1,040	8,813,833			39,806	212,341,656
Oregon	618	3,295,664			33,903	140,739,425
Pennsylvania	8,931	107,191,126			381,374	2,091,825,217
Rhode Island	865	10,350,058			25,184	157,464,733
South Carolina	319	1,757,103			14,310	55,218,679
South Dakota	99	338,179			10,969	35,906,515
Tennessee	737	6,666,008			33,812	173,162,605
Texas	5,514	19,657,242	13,388	180,123,647	114,534	560,322,568
Utah	251	1,903,285			13,029	53,628,897
Vermont	266	1,748,182			8,268	41,842,221
Virginia	771	6,218,246			37,393	172,239,863
Washington	2,145	8,867,229	4,569	50,637,986	62,200	252,547,211
West Virginia	574	5,188,732			32,500	139,696,175
Wisconsin	1,684	15,409,024			100,956	436,579,613
Wyoming	94	459,222			8,870	31,297,698
Total	112,719	1,219,714,318	24,282	309,274,316	4,101,547	22,545,090,553

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. Net income for returns under $5,000 estimated on basis of sample. See p. 1.

[2] Alaska included in the State of Washington.

37722—29——6

TABLE 5.—*Individual returns—Number of returns and net income distributed according to sex and family relationship, by income classes—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*

[Income returned for the calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1]

Income classes	Joint returns of husbands and wives, with or without dependent children, including returns of husbands whose wives, though living with them, file separate returns		Single men—Heads of families	
	Number of returns	Net income [1]	Number of returns	Net income [1]
Under $1,000 [2]	65, 278	$36, 603, 899	3, 558	$2, 162, 824
Under $1,000	1, 264	700, 275	2	1, 342
$1,000 to $2,000 [2]	139, 505	217, 449, 492	79, 955	138, 474, 606
$1,000 to $2,000	9, 567	16, 459, 026	41	74, 223
$2,000 to $3,000 [2]	231, 842	580, 849, 201	103, 812	245, 258, 187
$2,000 to $3,000	20, 091	49, 974, 343	436	1, 041, 838
$3,000 to $4,000 [2]	408, 313	1, 431, 048, 988	43, 337	148, 270, 739
$3,000 to $4,000	98, 386	365, 326, 114	6, 946	26, 097, 742
$4,000 to $5,000 [2]	155, 754	677, 117, 446	8, 991	39, 003, 726
$4,000 to $5,000	228, 378	1, 027, 795, 050	17, 951	80, 133, 605
$5,000 to $6,000 [2]	16, 089	86, 854, 650	845	4, 560, 164
$5,000 to $6,000	138, 607	759, 517, 625	8, 201	44, 926, 096
$6,000 to $7,000 [2]	5, 899	38, 041, 469	371	2, 387, 051
$6,000 to $7,000	97, 165	628, 997, 543	5, 607	36, 259, 196
$7,000 to $8,000 [2]	3, 529	26, 360, 812	176	1, 321, 023
$7,000 to $8,000	70, 415	530, 685, 348	3, 586	26, 845, 421
$8,000 to $9,000 [2]	2, 397	20, 311, 844	164	1, 387, 639
$8,000 to $9,000	51, 031	433, 039, 978	2, 836	24, 087, 989
$9,000 to $10,000 [2]	1, 871	17, 773, 283	123	1, 171, 311
$9,000 to $10,000	39, 681	376, 894, 264	2, 205	20, 989, 284
$10,000 to $11,000	31, 088	325, 785, 363	1, 780	18, 651, 058
$11,000 to $12,000	24, 963	286, 801, 710	1, 453	16, 686, 433
$12,000 to $13,000	19, 920	248, 740, 591	1, 148	14, 326, 598
$13,000 to $14,000	16, 485	222, 415, 249	984	13, 289, 633
$14,000 to $15,000	13, 867	201, 022, 277	812	11, 772, 283
$15,000 to $20,000	43, 942	756, 835, 800	2, 673	46, 070, 379
$20,000 to $25,000	23, 141	516, 139, 240	1, 421	31, 719, 002
$25,000 to $30,000	13, 987	382, 274, 863	847	23, 188, 420
$30,000 to $40,000	15, 606	537, 724, 366	905	31, 087, 210
$40,000 to $50,000	8, 246	367, 459, 438	513	22, 754, 912
$50,000 to $60,000	5, 007	273, 068, 343	289	15, 863, 352
$60,000 to $70,000	3, 482	224, 773, 059	218	14, 083, 607
$70,000 to $80,000	2, 319	173, 634, 785	119	8, 862, 119
$80,000 to $90,000	1, 656	140, 151, 122	93	7, 877, 123
$90,000 to $100,000	1, 302	123, 645, 852	56	5, 305, 945
$100,000 to $150,000	3, 192	386, 208, 717	183	22, 220, 333
$150,000 to $200,000	1, 283	220, 568, 015	78	13, 185, 862
$200,000 to $250,000	642	143, 324, 058	41	9, 002, 310
$250,000 to $300,000	411	112, 424, 057	18	4, 917, 049
$300,000 to $400,000	467	160, 941, 467	18	6, 326, 730
$400,000 to $500,000	254	112, 787, 592	11	4, 925, 498
$500,000 to $750,000	239	142, 190, 367	10	5, 583, 516
$750,000 to $1,000,000	109	93, 894, 618	1	(3)
$1,000,000 to $1,500,000	80	96, 408, 884	3	(3)
$1,500,000 to $2,000,000	35	60, 938, 494	1	(3)
$2,000,000 to $3,000,000	36	84, 709, 028	1	(3)
$3,000,000 to $4,000,000	15	51, 535, 441	1	(3)
$4,000,000 to $5,000,000	8	36, 523, 123		
$5,000,000 and over	6	65, 505, 774	1	(3)
Classes grouped [3]				19, 080, 424
Total	2, 016, 850	13, 870, 232, 343	302, 821	1, 211, 234, 402
Nontaxable [2]	1, 030, 477	3, 132, 411, 084	241, 332	583, 997, 270
Taxable	986, 373	10, 737, 821, 259	61, 489	627, 237, 132

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayers.

TABLE 5.—*Individual returns—Number of returns and net income distributed according to sex and family relationship, by income classes*—Continued

Income classes	Single women—Heads of families		Single men—Not heads of families		Single women—Not heads of families	
	Number of returns	Net income [1]	Number of returns	Net income [1]	Number of returns	Net income [1]
Under $1,000 [2]	2,287	$1,371,144	27,230	$16,006,513	13,392	$8,034,555
Under $1,000	10	5,868	416	171,168	450	212,570
$1,000 to $2,000 [2]	33,672	57,291,236	119,769	175,946,519	73,502	107,402,373
$1,000 to $2,000	27	43,205	390,942	679,455,633	131,563	226,442,136
$2,000 to $3,000 [2]	31,232	74,448,504	15,785	36,932,591	12,053	28,983,268
$2,000 to $3,000	91	220,040	334,346	790,574,226	91,671	218,225,839
$3,000 to $4,000 [2]	11,587	39,239,125	3,534	12,065,815	5,946	20,576,234
$3,000 to $4,000	1,343	4,976,717	96,328	327,495,656	32,078	110,079,018
$4,000 to $5,000 [2]	2,870	12,586,236	1,697	7,672,555	3,382	15,151,957
$4,000 to $5,000	3,935	17,588,397	39,530	175,951,633	16,450	73,239,522
$5,000 to $6,000 [2]	716	3,915,542	847	4,637,522	1,346	7,372,633
$5,000 to $6,000	2,297	12,594,034	15,170	83,042,890	7,004	38,503,968
$6,000 to $7,000 [2]	522	3,373,727	691	4,464,335	1,127	7,273,563
$6,000 to $7,000	1,743	11,293,336	10,433	67,462,683	5,410	35,035,355
$7,000 to $8,000 [2]	318	2,370,071	504	3,758,020	794	5,940,836
$7,000 to $8,000	1,318	9,869,057	7,768	58,386,260	4,109	30,825,969
$8,000 to $9,000 [2]	277	2,343,322	411	3,464,567	588	5,002,070
$8,000 to $9,000	1,076	9,150,374	5,733	48,636,447	3,132	26,566,826
$9,000 to $10,000 [2]	179	1,700,380	345	3,287,898	539	5,092,282
$9,000 to $10,000	827	7,831,072	4,486	42,614,337	2,713	25,762,226
$10,000 to $11,000	824	8,656,508	3,904	40,923,301	2,574	27,008,306
$11,000 to $12,000	690	7,937,645	3,034	34,882,113	2,077	23,845,451
$12,000 to $13,000	608	7,584,563	2,518	31,464,354	1,773	22,140,044
$13,000 to $14,000	443	5,974,910	2,202	29,748,034	1,454	19,602,371
$14,000 to $15,000	381	5,523,168	1,852	26,939,812	1,409	20,409,205
$15,000 to $20,000	1,394	24,040,312	6,220	107,476,733	4,578	78,973,077
$20,000 to $25,000	777	17,453,710	3,490	77,711,204	2,644	59,193,420
$25,000 to $30,000	500	13,661,611	2,287	62,418,413	1,781	48,708,131
$30,000 to $40,000	546	18,855,511	2,608	89,717,404	2,038	70,227,527
$40,000 to $50,000	304	13,673,057	1,545	68,893,528	1,209	54,020,127
$50,000 to $60,000	172	9,486,694	914	49,877,331	763	41,689,543
$60,000 to $70,000	112	7,221,274	626	40,710,453	511	32,893,642
$70,000 to $80,000	88	6,526,762	486	36,393,389	323	24,126,372
$80,000 to $90,000	50	4,227,966	345	29,287,505	273	23,186,845
$90,000 to $100,000	30	2,873,252	272	25,791,268	191	18,048,916
$100,000 to $150,000	102	12,436,926	606	72,267,213	490	59,729,410
$150,000 to $200,000	40	6,935,335	262	45,100,638	157	26,717,521
$200,000 to $250,000	9	1,957,370	154	34,100,543	88	19,774,494
$250,000 to $300,000	11	3,034,240	82	22,603,834	47	12,950,346
$300,000 to $400,000	9	3,101,978	101	34,406,776	68	23,487,323
$400,000 to $500,000	4	1,887,182	52	23,073,143	22	9,678,107
$500,000 to $750,000	5	3,193,517	65	39,101,950	21	12,210,918
$750,000 to $1,000,000	1	(3)	30	26,146,960	8	6,946,595
$1,000,000 to $1,500,000	2	(3)	26	31,081,172	10	11,655,915
$1,500,000 to $2,000,000	1	(3)	15	22,047,389	4	7,287,604
$2,000,000 to $3,000,000			11	27,015,233	4	10,656,060
$3,000,000 to $4,000,000			2	6,735,154	3	9,626,840
$4,000,000 to $5,000,000						
$5,000,000 and over			4	22,848,991		
Classes grouped [3]		4,871,817				
Total	103,430	463,326,695	1,109,676	3,700,791,106	431,769	1,770,517,373
Nontaxable [2]	83,660	198,639,287	170,813	268,236,335	112,669	210,829,771
Taxable	19,770	264,687,408	938,863	3,432,554,771	319,100	1,559,687,602

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayers.

TABLE 5.—*Individual returns—Number of returns and net income distributed according to sex and family relationship, by income classes*—Continued

Income classes	Wives filing separate returns from husbands		Community property income		Grand total	
	Number of returns	Net income [1]	Number of returns	Net income [1]	Number of returns	Net income [1]
Under $1,000 [2]	3,999	$2,101,434			115,744	$66,280,369
Under $1,000	8,859	4,859,092			11,001	5,950,315
$1,000 to $2,000 [2]	6,729	10,020,714			453,132	706,584,940
$1,000 to $2,000	10,826	16,516,537			542,966	938,990,760
$2,000 to $3,000 [2]	3,224	7,858,057			397,948	974,329,808
$2,000 to $3,000	11,179	27,908,990			457,814	1,087,945,276
$3,000 to $4,000 [2]	2,650	9,207,515			475,367	1,660,408,416
$3,000 to $4,000	9,457	32,974,502			244,538	866,949,749
$4,000 to $5,000 [3]	1,642	7,417,917			174,336	758,949,837
$4,000 to $5,000	8,860	39,800,217			315,104	1,414,508,424
$5,000 to $6,000 [2]	806	4,410,793	159	$914,088	20,808	112,665,392
$5,000 to $6,000	4,623	25,353,150	5,113	28,003,558	181,015	991,941,921
$6,000 to $7,000 [2]	695	4,488,055	111	723,534	9,416	60,751,734
$6,000 to $7,000	3,798	24,600,961	3,584	23,208,766	127,740	826,857,840
$7,000 to $8,000 [2]	553	4,127,996	90	667,841	5,964	44,546,599
$7,000 to $8,000	3,091	23,190,212	2,650	19,802,519	92,937	699,604,786
$8,000 to $9,000 [2]	425	3,606,329	70	598,299	4,332	36,714,070
$8,000 to $9,000	2,576	21,857,117	1,947	16,489,581	68,331	579,828,312
$9,000 to $10,000 [2]	420	3,981,936	82	787,499	3,559	33,794,589
$9,000 to $10,000	2,169	20,576,860	1,517	14,385,871	53,598	509,053,914
$10,000 to $11,000	2,232	23,377,632	1,316	13,780,863	43,718	458,183,031
$11,000 to $12,000	1,941	22,317,563	973	11,172,619	35,131	403,643,534
$12,000 to $13,000	1,689	21,104,140	876	10,932,881	28,532	356,293,171
$13,000 to $14,000	1,511	20,415,993	648	8,732,512	23,727	320,178,702
$14,000 to $15,000	1,249	18,122,760	586	8,481,909	20,156	292,271,414
$15,000 to $20,000	4,806	83,212,552	1,778	30,459,354	65,391	1,127,068,207
$20,000 to $25,000	3,014	67,441,488	937	20,761,384	35,424	790,419,448
$25,000 to $30,000	2,001	54,798,466	491	13,408,758	21,894	598,458,662
$30,000 to $40,000	2,517	87,091,295	553	18,866,459	24,773	853,569,772
$40,000 to $50,000	1,397	62,216,700	242	10,724,488	13,456	599,742,250
$50,000 to $60,000	897	49,029,264	150	8,186,602	8,192	447,201,129
$60,000 to $70,000	596	38,536,539	99	6,361,556	5,644	364,580,130
$70,000 to $80,000	429	32,070,123	80	5,946,265	3,844	287,559,815
$80,000 to $90,000	369	26,257,746	55	4,638,738	2,781	235,627,045
$90,000 to $100,000	226	21,419,595	35	3,334,427	2,112	200,419,255
$100,000 to $150,000	627	75,854,540	61	7,301,381	5,261	636,018,520
$150,000 to $200,000	265	45,381,697	37	6,325,498	2,122	364,214,566
$200,000 to $250,000	154	34,124,884	18	3,929,524	1,106	246,213,183
$250,000 to $300,000	68	18,691,819	8	2,221,161	645	176,842,506
$300,000 to $400,000	84	28,456,609	8	2,903,770	755	259,624,653
$400,000 to $500,000	41	18,255,775	2	889,777	386	171,497,074
$500,000 to $750,000	40	24,292,406	4	2,426,456	384	228,999,193
$750,000 to $1,000,000	22	18,590,804	2	1,906,378	173	149,167,396
$1,000,000 to $1,500,000	17	19,811,573			138	164,637,400
$1,500,000 to $2,000,000	2	3,297,486			56	97,049,514
$2,000,000 to $3,000,000	3	(3)			55	132,044,039
$3,000,000 to $4,000,000	1	(3)			22	74,835,056
$4,000,000 to $5,000,000					8	36,523,123
$5,000,000 and over					11	95,551,714
Classes grouped [3]		10,686,485				
Total	112,719	1,219,714,318	24,282	309,274,316	4,101,547	22,545,090,553
Nontaxable [2]	21,143	57,220,746	512	3,691,261	1,660,606	4,455,025,754
Taxable	91,576	1,162,493,572	23,770	305,583,055	2,440,941	18,090,064,799

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayers.

TABLE 6.—*Individual returns—Distribution of income by sources of income, general deductions, and net income, by States and Territories*

[Income returned for the calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1]

States and Territories	Sources of income				
	Wages and salaries	Business	Partnerships	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years[1]
Alabama	$68,775,981	$23,884,937	$15,558,060	$7,684,032	$2,027,825
Alaska [2]					
Arizona	21,183,004	10,936,386	3,455,659	3,655,742	1,302,239
Arkansas	34,033,728	17,357,044	9,436,658	3,085,363	2,201,717
California	630,426,996	284,551,478	119,867,965	154,996,697	60,772,770
Colorado	65,740,732	33,994,099	10,544,822	8,085,886	3,729,691
Connecticut	165,688,671	52,834,084	21,543,389	47,874,243	18,809,645
Delaware	23,017,913	7,119,173	2,981,949	11,887,118	8,138,204
District of Columbia	101,094,956	27,256,010	8,262,051	13,365,035	8,594,762
Florida	94,810,539	38,316,606	16,158,857	31,314,734	8,941,286
Georgia	95,076,145	27,176,927	15,268,077	11,998,499	3,715,053
Hawaii	24,265,945	4,943,397	1,224,562	2,770,899	528,765
Idaho	16,978,301	14,658,101	3,512,289	1,159,721	554,452
Illinois	1,017,820,356	252,648,791	137,644,514	145,449,233	102,644,820
Indiana	174,372,166	58,226,579	24,386,649	19,964,645	15,206,073
Iowa	87,825,384	45,318,275	16,402,141	7,671,903	1,466,620
Kansas	59,011,200	53,760,590	17,806,136	7,583,852	2,520,866
Kentucky	81,170,934	27,926,812	14,165,895	16,623,726	4,009,495
Louisiana	89,732,756	29,368,793	18,927,796	11,942,981	1,697,378
Maine	37,052,188	19,713,071	4,720,381	7,887,023	3,825,142
Maryland	166,444,135	44,589,732	25,363,180	31,552,626	25,328,924
Massachusetts	500,482,276	145,135,889	75,386,394	101,715,599	51,229,718
Michigan	473,884,608	124,280,322	49,979,372	87,096,607	55,849,649
Minnesota	150,006,726	52,089,042	20,700,566	13,615,209	8,921,787
Mississippi	32,473,361	19,662,694	9,306,970	2,555,842	190,746
Missouri	273,509,151	70,424,574	30,025,028	26,072,380	17,636,237
Montana	35,435,892	20,677,433	5,367,231	2,918,239	612,222
Nebraska	59,559,262	40,073,799	12,879,420	5,678,387	606,368
Nevada	8,473,150	4,620,569	1,714,302	815,001	124,259
New Hampshire	25,689,169	13,606,499	3,983,874	6,471,738	2,615,475
New Jersey	558,123,165	147,644,079	57,761,270	93,450,168	56,038,071
New Mexico	10,748,695	8,634,661	2,915,851	1,231,204	116,697
New York	2,245,158,805	570,904,114	545,443,582	526,880,629	379,888,993
North Carolina	84,078,278	26,687,695	15,078,960	14,014,061	5,102,320
North Dakota	14,865,168	12,728,648	3,822,762	651,821	128,996
Ohio	571,550,902	154,050,934	70,402,415	73,450,988	51,507,883
Oklahoma	93,144,781	42,439,013	26,384,736	15,963,687	4,437,943
Oregon	68,371,987	40,109,211	11,202,332	5,516,690	916,386
Pennsylvania	939,879,328	302,039,781	129,133,522	157,985,026	115,743,956
Rhode Island	63,494,949	19,811,842	9,677,874	9,751,237	4,264,891
South Carolina	32,261,587	12,742,513	5,174,935	2,878,274	270,213
South Dakota	15,269,857	14,396,627	3,965,966	999,589	2,118
Tennessee	90,640,820	28,184,533	17,473,336	8,533,510	5,421,864
Texas	242,261,814	129,632,944	76,638,890	39,824,870	15,394,558
Utah	28,351,036	11,479,510	3,469,612	2,285,785	1,574,786
Vermont	16,785,687	8,614,599	2,852,841	2,353,483	212,280
Virginia	86,560,644	28,717,108	15,857,140	11,674,461	3,213,113
Washington	132,879,359	59,941,382	17,641,878	10,105,148	3,232,109
West Virginia	75,158,415	24,985,730	9,624,244	9,955,989	3,375,026
Wisconsin	218,250,156	69,206,359	31,298,690	31,470,576	16,466,081
Wyoming	16,578,722	9,318,305	2,750,012	925,799	75,519
Total	10,218,449,780	3,287,421,294	1,755,145,035	1,813,395,955	1,081,186,018

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. Net income for returns under $5,000 estimated on basis of sample. See p. 1.

[2] Alaska included in the State of Washington.

TABLE 6.—*Individual returns—Distribution of income by sources of income, general deductions, and net income, by States and Territories*—Continued

States and Territories	Sources of income—Continued				
	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary
Alabama	$12,403,821	$13,151,194	$184,207	$15,951,055	$1,594,835
Alaska [2]					
Arizona	3,386,724	3,809,141	55,606	4,441,541	341,098
Arkansas	9,744,618	7,108,902	115,715	9,353,749	1,250,208
California	153,525,744	186,570,639	1,840,741	259,654,476	23,690,835
Colorado	10,469,156	17,045,836	421,784	25,292,940	1,569,846
Connecticut	21,224,188	40,402,739	931,049	126,526,883	10,350,354
Delaware	2,280,045	5,540,460	144,559	42,517,944	1,257,279
District of Columbia	13,207,373	24,498,090	470,069	32,208,341	5,090,804
Florida	20,344,932	28,769,064	379,739	41,101,010	4,160,338
Georgia	13,398,197	12,550,432	195,098	26,831,370	1,652,675
Hawaii	2,196,654	2,922,953	35,138	12,651,579	1,102,722
Idaho	2,355,075	3,006,157	33,556	2,423,186	236,134
Illinois	123,575,884	176,699,418	2,800,361	337,775,585	31,753,178
Indiana	25,094,309	15,857,044	1,149,900	54,063,078	2,026,839
Iowa	20,357,199	24,348,339	222,464	27,510,096	1,454,131
Kansas	19,718,212	12,462,096	221,380	14,870,151	993,615
Kentucky	11,370,486	13,115,253	711,587	34,432,773	2,706,357
Louisiana	16,763,636	17,030,955	256,370	29,365,189	1,254,783
Maine	4,390,863	15,302,959	291,137	23,718,802	1,844,573
Maryland	18,348,331	45,132,876	766,985	76,161,170	11,946,448
Massachusetts	39,999,979	103,874,152	2,941,373	299,766,579	35,072,721
Michigan	63,187,387	82,377,237	1,067,744	174,287,646	10,562,271
Minnesota	15,410,847	26,381,853	661,221	55,717,673	4,032,897
Mississippi	6,300,435	6,329,789	61,710	6,097,922	346,613
Missouri	34,032,441	35,795,433	1,595,071	98,052,621	5,699,889
Montana	3,770,190	4,692,205	98,921	5,923,323	305,380
Nebraska	13,231,030	14,254,122	134,313	12,512,820	925,892
Nevada	829,185	1,154,382	11,103	1,771,309	84,579
New Hampshire	3,087,969	6,559,905	163,873	16,218,013	993,803
New Jersey	45,114,394	114,558,654	1,465,383	191,425,581	20,085,074
New Mexico	1,877,036	2,391,195	15,727	2,300,417	339,512
New York	175,670,685	484,451,078	14,723,235	1,122,932,607	128,699,469
North Carolina	14,961,143	8,014,509	255,953	33,173,649	1,288,540
North Dakota	2,150,910	3,857,907	16,600	2,050,463	253,159
Ohio	68,987,399	58,040,672	4,025,510	241,650,900	15,320,330
Oklahoma	36,390,631	17,490,114	478,009	22,315,152	7,394,517
Oregon	11,159,361	15,075,188	210,753	13,229,826	1,278,779
Pennsylvania	93,964,860	180,827,732	4,402,027	435,514,586	58,627,533
Rhode Island	6,580,709	17,341,127	389,295	41,899,514	4,223,236
South Carolina	4,522,618	5,820,569	57,527	6,968,531	567,054
South Dakota	3,175,062	3,509,808	50,711	2,003,945	151,276
Tennessee	12,546,536	12,504,865	306,032	26,678,307	1,882,058
Texas	76,530,737	55,701,390	999,975	66,193,900	6,530,459
Utah	2,034,730	3,858,136	46,113	8,500,500	391,750
Vermont	1,656,074	4,941,418	84,067	9,601,854	733,858
Virginia	11,577,951	13,522,919	535,278	33,933,373	2,971,040
Washington	16,943,925	19,859,577	383,020	26,882,643	1,451,305
West Virginia	11,266,023	5,909,594	531,586	30,106,117	1,035,146
Wisconsin	19,573,208	50,312,630	467,389	67,973,479	3,689,265
Wyoming	1,587,079	2,164,325	72,528	2,294,718	266,647
Total	1,302,275,981	2,026,897,032	47,479,483	4,254,828,886	421,481,104

[2] Alaska included in the State of Washington.

TABLE 6.—*Individual returns—Distribution of income by sources of income, general deductions, and net income, by States and Territories*—Continued

States and Territories	Total income	General deductions			Net income [1]
		Miscellaneous	Loss from sale of real estate, stocks, and bonds other than loss from sale of assets held more than 2 years	Contributions	
Alabama	$161,215,947	$23,662,674	$645,799	$3,682,860	$133,224,614
Alaska [2]					
Arizona	52,567,140	5,987,534	202,668	539,780	45,837,158
Arkansas	93,687,702	15,555,411	362,294	2,216,101	75,553,896
California	1,875,898,341	254,348,640	16,467,009	22,506,434	1,582,576,258
Colorado	176,894,792	24,180,549	1,410,579	2,830,178	148,473,486
Connecticut	506,185,245	40,146,607	4,480,909	10,556,078	451,001,651
Delaware	104,884,644	11,475,079	423,320	2,723,346	90,262,899
District of Columbia	234,047,482	29,727,747	1,895,706	3,485,987	198,938,042
Florida	284,297,105	68,160,827	4,157,596	5,061,025	206,917,657
Georgia	207,862,473	33,682,917	2,180,235	4,591,842	167,407,479
Hawaii	52,642,614	6,943,528	287,244	793,332	44,618,510
Idaho	44,916,972	5,760,923	277,357	429,934	38,448,758
Illinois	2,328,812,140	175,208,943	19,388,162	40,306,461	2,093,908,574
Indiana	390,347,282	30,813,610	2,276,078	7,823,130	349,434,464
Iowa	232,576,552	36,959,974	993,894	4,186,650	190,436,034
Kansas	188,948,098	27,208,071	779,213	3,566,412	157,394,402
Kentucky	206,233,318	28,009,323	905,668	4,736,114	172,582,213
Louisiana	216,340,637	35,553,172	2,114,822	3,418,482	175,254,161
Maine	118,746,139	12,664,570	864,305	2,136,416	103,080,848
Maryland	445,634,407	44,302,333	3,252,202	7,408,657	390,671,215
Massachusetts	1,355,604,680	124,643,142	17,342,176	24,346,148	1,189,273,214
Michigan	1,122,572,873	142,646,163	7,380,206	22,460,673	950,085,831
Minnesota	347,537,818	43,381,644	1,787,273	6,698,485	295,670,416
Mississippi	83,326,082	16,064,254	211,153	2,171,991	64,878,684
Missouri	592,842,825	73,395,093	4,726,466	13,226,136	501,495,130
Montana	79,801,036	9,029,101	459,694	658,218	69,654,023
Nebraska	159,855,413	25,973,175	1,110,445	2,640,714	130,131,079
Nevada	19,597,839	1,993,189	87,107	74,310	17,443,233
New Hampshire	79,390,318	7,125,054	388,916	1,315,399	70,560,949
New Jersey	1,285,665,839	134,644,245	8,975,354	24,648,176	1,117,398,064
New Mexico	30,570,995	3,884,599	93,425	304,823	26,288,148
New York	6,194,753,197	587,935,327	79,266,566	129,100,299	5,398,451,005
North Carolina	202,655,108	39,086,681	862,215	6,789,385	155,916,827
North Dakota	40,526,434	6,593,090	89,402	591,601	33,252,341
Ohio	1,308,987,933	115,299,738	8,960,858	30,971,123	1,153,756,214
Oklahoma	266,438,583	48,025,496	1,583,329	4,488,102	212,341,656
Oregon	167,070,513	23,354,637	1,066,513	1,909,938	140,739,425
Pennsylvania	2,418,118,351	252,343,696	16,411,575	57,537,863	2,091,825,217
Rhode Island	177,434,674	14,804,128	1,376,997	3,788,816	157,464,733
South Carolina	71,263,821	13,553,349	493,182	1,998,611	55,218,679
South Dakota	43,524,959	6,884,621	103,605	630,218	35,906,515
Tennessee	204,171,861	25,399,324	706,855	4,903,077	173,162,605
Texas	709,709,537	133,903,758	3,326,133	12,157,078	560,322,568
Utah	61,991,958	7,145,687	285,370	932,004	53,628,897
Vermont	47,836,161	4,684,487	237,994	1,071,459	41,842,221
Virginia	208,563,027	29,383,289	1,409,874	5,530,001	172,239,863
Washington	289,320,346	32,217,785	1,328,886	3,226,464	252,547,211
West Virginia	171,947,870	27,438,140	1,516,012	3,297,543	139,696,175
Wisconsin	508,707,833	62,469,473	2,727,105	6,931,642	436,579,613
Wyoming	36,033,654	4,230,871	199,219	305,866	31,297,698
Total	26,208,560,568	2,927,885,668	227,878,965	507,705,382	22,545,090,553

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Alaska included in the State of Washington.

TABLE 7.—*Individual returns—Distribution of income by sources of income, general deductions and net income, by income classes—Amounts shown for income class "under $5,000" are estimates based on sample*

[Income returned for the calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1]

Income classes	Sources of income				
	Wages and salaries	Business	Partnerships	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years [1]
Under $5,000	$5,694,173,901	$1,583,246,027	$400,723,375	$301,536,583	----------
$5,000 to $6,000	595,789,714	267,231,611	92,685,428	55,147,893	----------
$6,000 to $7,000	454,222,327	193,818,160	79,654,525	55,173,296	----------
$7,000 to $8,000	364,939,902	153,208,112	68,903,234	54,193,186	----------
$8,000 to $9,000	288,916,540	121,885,088	59,682,800	49,163,211	----------
$9,000 to $10,000	248,402,328	100,164,862	50,854,968	48,102,416	----------
$10,000 to $11,000	200,034,467	79,215,884	45,179,222	45,217,366	----------
$11,000 to $12,000	174,055,454	66,406,738	38,479,454	42,093,124	----------
$12,000 to $13,000	145,430,418	55,924,166	35,721,791	39,421,660	----------
$13,000 to $14,000	127,944,349	50,407,789	31,564,470	35,989,174	----------
$14,000 to $15,000	115,797,517	42,126,009	29,572,113	34,563,523	----------
$15,000 to $20,000	416,620,467	148,652,483	108,308,461	148,885,913	----------
$20,000 to $25,000	264,656,289	89,479,869	77,280,403	117,644,439	----------
$25,000 to $30,000	180,374,827	60,152,427	60,684,267	96,806,186	----------
$30,000 to $40,000	232,826,928	76,260,566	84,529,260	138,674,712	$10,107,117
$40,000 to $50,000	146,973,079	44,596,658	56,769,920	93,504,069	22,273,608
$50,000 to $60,000	98,826,019	28,556,747	45,315,565	59,297,529	31,531,068
$60,000 to $70,000	75,833,081	22,777,947	37,677,539	41,432,461	37,013,933
$70,000 to $80,000	53,138,496	16,651,518	28,238,015	31,428,836	35,012,961
$80,000 to $90,000	41,396,666	11,953,650	25,414,323	22,797,316	33,930,595
$90,000 to $100,000	34,909,872	9,893,718	20,691,930	22,294,192	32,023,852
$100,000 to $150,000	97,321,437	23,024,909	68,416,091	67,200,759	115,214,351
$150,000 to $200,000	47,854,420	12,338,799	40,339,795	39,296,324	81,548,105
$200,000 to $250,000	27,280,187	5,869,897	27,463,126	25,297,471	67,463,644
$250,000 to $300,000	16,882,945	5,459,151	22,163,843	19,425,677	47,895,554
$300,000 to $400,000	22,013,782	4,768,597	32,115,699	28,389,464	79,334,073
$400,000 to $500,000	13,550,695	3,709,702	18,361,852	18,137,244	52,454,839
$500,000 to $750,000	13,479,885	5,429,781	19,451,969	25,608,625	81,910,640
$750,000 to $1,000,000	7,612,314	1,627,273	12,217,680	14,506,788	56,017,868
$1,000,000 to $1,500,000	6,904,757	168,369	18,447,823	16,493,861	66,563,137
$1,500,000 to $2,000,000	1,837,294	1,491,575	9,793,591	7,170,678	46,626,402
$2,000,000 to $3,000,000	6,499,669	101,181	2,787,194	4,180,519	73,173,116
$3,000,000 to $4,000,000	1,243,130	----------	2,202,937	8,108,000	36,968,960
$4,000,000 to $5,000,000	291,374	----------	2,642	4,327,266	20,110,285
$5,000,000 and over	415,250	822,031	3,449,730	1,886,194	54,011,910
Total	10,218,449,780	3,287,421,294	1,755,145,035	1,813,395,955	1,081,186,081

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

TABLE 7.—*Individual returns—Distribution of income by sources of income, general deductions and net income, by income classes*—Continued

Income classes	Sources of income—Continued				
	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary
Under $5,000	$657,974,206	$725,873,119		$492,919,183	$92,129,884
$5,000 to $6,000	75,485,412	92,776,248		85,631,142	16,227,923
$6,000 to $7,000	58,139,055	81,454,441		89,959,399	14,880,211
$7,000 to $8,000	47,536,470	72,113,937		88,247,275	14,186,555
$8,000 to $9,000	39,153,148	62,348,464		83,855,100	11,786,048
$9,000 to $10,000	31,569,640	55,699,343		82,928,126	11,652,193
$10,000 to $11,000	27,282,776	46,495,816	$1,658,203	76,686,129	10,696,764
$11,000 to $12,000	23,429,748	41,847,086	1,705,853	72,178,208	9,731,088
$12,000 to $13,000	20,268,749	38,134,450	1,535,071	68,593,978	9,191,075
$13,000 to $14,000	17,920,760	33,555,267	1,303,467	64,102,738	8,406,341
$14,000 to $15,000	16,123,937	30,876,211	1,352,696	62,648,956	7,613,250
$15,000 to $20,000	59,652,151	124,454,556	5,750,686	271,400,505	31,431,605
$20,000 to $25,000	38,960,709	85,201,813	4,368,235	218,955,956	23,435,589
$25,000 to $30,000	26,519,222	66,215,668	3,473,060	181,025,619	18,881,113
$30,000 to $40,000	37,851,460	89,914,683	5,095,505	281,256,986	28,795,865
$40,000 to $50,000	24,201,447	61,260,960	3,392,267	217,623,156	21,563,053
$50,000 to $60,000	16,193,687	45,292,376	2,334,353	172,304,687	16,150,966
$60,000 to $70,000	13,307,373	34,480,903	1,850,263	145,234,176	11,218,551
$70,000 to $80,000	9,604,318	26,457,250	1,383,544	121,216,320	8,227,751
$80,000 to $90,000	6,877,006	22,725,901	1,290,278	99,977,784	8,097,334
$90,000 to $100,000	4,232,792	16,921,317	685,321	85,130,894	4,797,118
$100,000 to $150,000	16,654,878	51,754,777	2,551,803	276,702,231	12,849,063
$150,000 to $200,000	7,198,824	24,615,356	1,155,938	154,322,278	6,150,153
$200,000 to $250,000	3,188,487	15,377,143	719,461	105,076,881	3,745,345
$250,000 to $300,000	4,352,063	11,775,395	690,828	72,675,379	2,197,913
$300,000 to $400,000	4,432,497	15,924,153	610,081	101,404,200	4,281,248
$400,000 to $500,000	2,373,676	11,217,684	394,139	71,029,924	2,869,414
$500,000 to $750,000	2,789,393	12,164,050	525,339	100,696,026	2,706,202
$750,000 to $1,000,000	3,335,306	6,370,250	535,676	66,399,699	1,186,508
$1,000,000 to $1,500,000	390,379	7,154,524	669,302	70,445,153	1,790,806
$1,500,000 to $2,000,000	459,164	3,049,057	754,062	36,698,504	1,699,135
$2,000,000 to $3,000,000	2,551,028	3,308,056	410,650	45,960,043	2,826,010
$3,000,000 to $4,000,000	2,140,855	3,464,439	433,571	30,907,283	1,658
$4,000,000 to $5,000,000	47,001	1,219,016	31,771	16,611,087	40,495
$5,000,000 and over	78,364	5,403,323	818,060	44,023,881	36,877
Total	1,302,275,981	2,026,897,032	47,479,483	4,254,828,886	421,481,104

TABLE 7.—*Individual returns—Distribution of income by sources of income general deductions and net income, by income classes*—Continued

Income classes	Total income	General deductions			Net income [1]
		Miscellaneous	Loss from sale of real estate, stocks and bonds other than loss from sale of assets held more than 2 years	Contributions	
Under $5,000	$9,948,576,278	$1,221,764,013	$91,396,668	$154,517,703	$8,480,897,894
$5,000 to $6,000	1,280,975,371	147,103,159	7,431,123	21,833,776	1,104,607,313
$6,000 to $7,000	1,027,301,414	115,797,429	6,046,391	17,848,020	887,609,574
$7,000 to $8,000	863,328,671	98,473,786	5,779,314	14,924,186	744,151,385
$8,000 to $9,000	716,790,399	82,286,183	5,478,658	12,483,176	616,542,382
$9,000 to $10,000	629,373,876	70,936,822	4,612,126	10,976,425	542,848,503
$10,000 to $11,000	532,466,627	60,612,999	4,215,598	9,454,999	458,183,031
$11,000 to $12,000	469,926,753	54,173,146	3,744,561	8,365,512	403,643,534
$12,000 to $13,000	414,221,358	46,363,532	3,951,951	7,612,704	356,293,171
$13,000 to $14,000	371,194,355	41,108,323	3,141,364	6,765,966	320,178,702
$14,000 to $15,000	340,674,212	39,008,143	3,208,587	6,186,068	292,271,414
$15,000 to $20,000	1,315,156,827	149,436,215	14,276,836	24,375,569	1,127,068,207
$20,000 to $25,000	919,983,302	102,525,355	9,292,330	17,746,169	790,419,448
$25,000 to $30,000	694,132,389	74,540,778	7,403,306	13,729,643	598,458,662
$30,000 to $40,000	985,313,082	102,965,020	8,539,630	20,238,660	853,569,772
$40,000 to $50,000	692,158,217	70,559,723	6,354,261	15,501,983	599,742,250
$50,000 to $60,000	515,802,997	52,498,357	4,381,568	11,721,943	447,201,129
$60,000 to $70,000	420,826,227	42,093,334	4,017,723	10,135,040	364,580,130
$70,000 to $80,000	331,359,009	32,914,013	2,982,201	7,902,980	287,559,815
$80,000 to $90,000	274,460,853	29,372,629	2,684,228	6,776,951	235,627,045
$90,000 to $100,000	231,581,006	22,908,772	2,016,918	6,236,061	200,419,255
$100,000 to $150,000	731,690,299	67,661,144	8,027,883	19,982,752	636,018,520
$150,000 to $200,000	414,819,992	35,607,732	3,900,203	11,097,491	364,214,566
$200,000 to $250,000	281,481,642	25,284,247	2,297,252	7,686,960	246,213,183
$250,000 to $300,000	203,518,748	18,890,282	1,867,138	5,918,822	176,842,506
$300,000 to $400,000	293,273,794	22,729,264	2,120,115	8,799,762	259,624,653
$400,000 to $500,000	194,099,169	15,555,859	1,381,215	5,665,021	171,497,074
$500,000 to $750,000	264,761,910	25,487,947	1,131,562	9,143,208	228,999,193
$750,000 to $1,000,000	169,809,362	12,759,793	2,019,827	5,862,346	149,167,396
$1,000,000 to $1,500,000	189,028,111	15,125,495	2,435,446	6,829,770	164,637,400
$1,500,000 to $2,000,000	109,579,462	8,261,186	704,544	3,564,218	97,049,514
$2,000,000 to $3,000,000	141,797,466	4,580,098	727,634	4,445,695	132,044,039
$3,000,000 to $4,000,000	85,470,833	7,093,867	284,857	3,257,053	74,835,056
$4,000,000 to $5,000,000	42,680,937	4,348,017	25,947	1,783,850	36,523,123
$5,000,000 and over	110,945,620	7,059,006	----------	8,334,900	95,551,714
Total	26,208,560,568	2,927,885,668	227,878,965	507,705,382	22,545,090,553

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss rom sale of assets held more than 2 years and net loss for prior year are not deducted.

TABLE 8.—*Individual returns—Tax-exempt obligations reported in returns of net income of $5,000 and over, showing amounts owned and interest received, by nature of obligation and by size of net income of taxpayers*

[Income returned for calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1]

Income classes	Amount owned					Interest received				
	Total	Wholly tax exempt			Partially tax exempt: Liberty 4 and 4¼ per cent bonds, Treasury bonds, certificates of indebtedness, war-savings certificates, and Treasury notes (not tax exempt)	Total	Wholly tax exempt			Partially tax exempt: Liberty 4 and 4¼ per cent bonds, Treasury bonds, certificates of indebtedness, war-savings certificates, and Treasury notes (not tax exempt)
		Obligations of States and Territories, or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States and of the possessions of the United States			Obligations of States and Territories, or political subdivisions thereof	Securities issued under the Federal farm loan act	Liberty 3½ per cent bonds and obligations of the possessions of the United States	
$5,000 to $6,000	$105,707,951	$32,371,034	$7,116,612	$5,262,351	$60,957,954	$4,950,701	$1,693,583	$367,926	$220,412	$2,668,783
$6,000 to $7,000	117,568,614	42,968,301	8,146,347	5,693,738	60,760,228	5,375,194	2,230,356	358,408	251,507	2,534,923
$7,000 to $8,000	100,165,816	35,526,412	6,942,190	5,869,057	51,828,157	4,670,636	1,821,589	323,745	212,593	2,312,709
$8,000 to $9,000	91,133,128	28,838,569	6,554,192	3,938,276	51,802,091	4,570,957	1,529,804	513,086	322,494	2,205,573
$9,000 to $10,000	101,977,250	38,986,556	6,830,499	9,209,995	46,950,200	4,709,280	1,973,079	320,292	313,193	2,102,716
$10,000 to $11,000	76,243,752	27,710,990	5,235,657	4,720,093	38,577,012	3,544,991	1,447,745	260,904	147,480	1,688,862
$11,000 to $12,000	73,320,743	23,062,426	6,350,874	3,401,399	40,506,044	3,443,243	1,277,260	294,434	128,608	1,742,941
$12,000 to $13,000	74,684,758	28,108,267	5,978,259	3,762,298	36,835,934	3,589,212	1,405,885	396,043	133,304	1,653,980
$13,000 to $14,000	67,876,904	27,372,487	5,192,454	3,236,645	32,075,318	3,080,786	1,342,293	261,377	98,964	1,378,152
$14,000 to $15,000	62,238,245	22,132,226	5,004,090	2,637,170	32,464,759	3,026,710	1,295,302	241,392	102,033	1,387,983
$15,000 to $20,000	306,027,800	132,139,442	24,911,046	16,909,575	132,067,737	16,215,959	8,227,707	1,573,741	694,203	5,720,308
$20,000 to $25,000	256,638,990	113,427,508	24,769,117	18,172,888	100,269,477	12,275,825	5,791,637	1,317,923	660,084	4,506,181
$25,000 to $30,000	202,064,533	89,670,552	19,768,845	16,125,347	76,499,789	9,511,981	4,614,638	937,085	609,240	3,351,018
$30,000 to $40,000	328,309,386	156,329,134	34,264,247	29,060,807	108,655,198	16,438,134	8,887,760	1,711,783	1,005,830	4,832,761
$40,000 to $50,000	339,063,342	198,237,623	38,561,694	28,468,243	73,775,782	16,193,567	9,820,835	1,877,373	1,230,208	3,265,151
$50,000 to $60,000	259,089,381	153,398,191	29,240,243	22,829,141	53,621,806	12,763,267	7,729,942	1,696,253	814,134	2,522,938
$60,000 to $70,000	220,565,920	130,282,149	26,868,642	21,241,913	42,173,216	11,110,674	6,969,430	1,298,158	817,213	2,025,873
$70,000 to $80,000	160,655,321	93,821,317	18,825,635	19,047,529	28,960,840	7,877,125	4,939,524	946,193	719,444	1,271,964
$80,000 to $90,000	135,530,828	82,457,712	18,120,342	12,609,897	22,342,877	6,644,730	4,151,357	949,684	453,976	1,089,713
$90,000 to $100,000	142,414,110	94,054,408	15,484,165	16,142,457	16,733,080	6,599,646	4,475,541	763,624	608,617	751,864
$100,000 to $150,000	519,189,634	348,753,131	52,386,888	58,741,614	59,308,001	24,298,196	16,583,880	2,594,138	2,076,373	3,043,805
$150,000 to $200,000	281,461,178	188,658,759	29,695,535	37,965,520	25,141,364	12,498,173	8,547,958	1,473,763	1,363,839	1,112,613
$200,000 to $250,000	242,374,576	160,086,620	20,823,208	44,701,555	16,763,193	11,058,699	7,583,295	1,003,443	1,676,078	785,883
$250,000 to $300,000	117,463,231	74,311,888	13,811,770	18,072,955	11,266,618	6,040,353	3,574,704	625,251	725,552	1,114,846
$300,000 to $400,000	228,619,451	151,388,969	20,499,050	44,279,311	12,452,121	10,269,713	6,948,402	968,251	1,740,987	612,073

TABLE 8.—*Individual returns—Tax-exempt obligations reported in returns of net income of $5,000 and over, showing amounts owned and interest received, by nature of obligation and by size of net income of taxpayers*—Continued

Income classes	Amount owned					Interest received				
	Total	Wholly tax exempt			Partially tax exempt: Liberty 4 and 4¼ per cent bonds, Treasury bonds, certificates of indebtedness, war-savings certificates, and Treasury notes (not tax exempt)	Total	Wholly tax exempt			Partially tax exempt: Liberty 4 and 4¼ per cent bonds, Treasury bonds, certificates of indebtedness, war-savings certificates, and Treasury notes (not tax exempt)
		Obligations of States and Territories, or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States and of the possessions of the United States			Obligations of States and Territories, or political subdivisions thereof	Securities issued under the Federal farm loan act	Liberty 3½ per cent bonds and obligations of the possessions of the United States	
$400,000 to $500,000	$156,283,150	$102,923,569	$12,960,130	$32,085,801	$8,313,650	$6,929,778	$4,528,280	$594,670	$1,377,556	$429,272
$500,000 to $750,000	199,664,105	124,501,631	21,825,480	43,761,513	9,575,481	9,957,048	6,264,504	1,180,211	1,986,064	526,269
$750,000 to $1,000,000	80,211,919	41,420,606	7,600,883	24,899,009	6,291,421	3,272,216	1,544,049	316,897	872,342	538,928
$1,000,000 to $1,500,000	125,851,664	85,170,297	4,634,271	32,349,393	3,697,703	5,787,412	3,698,891	361,679	1,197,393	529,449
$1,500,000 to $2,000,000	54,718,930	38,016,880	2,867,400	8,037,400	5,797,250	3,602,275	2,279,394	113,949	283,548	925,384
$2,000,000 to $3,000,000	145,679,451	93,156,534	11,803,481	38,552,653	2,166,783	5,249,176	3,521,410	413,104	1,251,500	63,162
$3,000,000 to $4,000,000	70,417,878	44,825,580	2,636,000	20,347,000	2,609,298	4,905,134	3,201,646	227,670	1,047,487	428,331
$4,000,000 to $5,000,000	26,448,000	14,488,400	3,250,000	5,651,350	3,058,250	910,712	553,717	148,084	176,877	32,034
$5,000,000 and over	126,160,650	45,433,800	79,255,000	1,325,000	146,850	5,511,055	1,870,362	2,775,408	46,375	818,910
Total	5,595,820,589	3,064,031,968	598,234,246	659,108,893	1,274,445,482	266,882,561	152,335,759	29,205,942	25,365,508	59,975,352

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*

Income returned for calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1

ALABAMA

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under $1,000 [2]	685	$396,682							
Under $1,000	79	36,549	$375	$500			$500	$125	
$1,000 to $2,000 [2]	2,849	4,442,939							
$1,000 to $2,000	3,721	6,425,935	10,479	13,972			13,972	3,493	
$2,000 to $3,000 [2]	2,520	6,237,352							
$2,000 to $3,000	2,810	6,741,039	25,427	33,902			33,902	8,475	
$3,000 to $4,000 [2]	3,661	12,885,186							
$3,000 to $4,000	1,568	5,644,457	18,243	24,324			24,324	6,081	
$4,000 to $5,000 [2]	1,288	5,600,875							
$4,000 to $5,000	2,407	10,772,475	25,425	33,901			33,901	8,476	
$5,000 to $6,000 [2]	172	923,814							
$5,000 to $6,000	1,411	7,724,873	28,292	34,760			34,760	6,468	
$6,000 to $7,000 [2]	60	387,569							
$6,000 to $7,000	949	6,131,064	30,456	36,454			36,454	5,998	
$7,000 to $8,000 [2]	34	259,079							
$7,000 to $8,000	661	4,947,473	30,164	35,425			35,425	5,261	
$8,000 to $9,000 [2]	27	228,228							
$8,000 to $9,000	498	4,220,612	29,186	33,977			33,977	4,791	
$9,000 to $10,000 [2]	25	236,062							
$9,000 to $10,000	408	3,861,248	32,629	37,539			37,539	4,910	
$10,000 to $11,000	323	3,381,250	33,046	35,932	$1,516		37,448	4,402	
$11,000 to $12,000	265	3,038,696	33,555	34,593	3,873		38,466	4,911	
$12,000 to $13,000	200	2,492,197	33,887	32,911	4,902		37,813	3,926	
$13,000 to $14,000	168	2,259,363	33,365	31,294	5,785		37,079	3,714	
$14,000 to $15,000	126	1,827,837	31,983	29,199	6,213		35,412	3,429	
$15,000 to $20,000	444	7,694,814	190,675	152,134	55,734		207,868	17,193	
$20,000 to $25,000	232	5,188,921	178,299	111,165	80,228		191,393	13,094	

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

ALABAMA—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$25,000 to $30,000	111	$3,036,839	$136,692	$69,428	$74,702		$144,130	$7,438	
$30,000 to $40,000	116	4,001,959	220,811	83,737	140,074	$7,387	231,198	8,764	$1,623
$40,000 to $50,000	67	2,943,231	219,354	69,914	139,073	15,090	224,077	4,580	143
$50,000 to $60,000	30	1,652,490	146,250	38,348	102,360	7,944	148,652	2,402	
$60,000 to $70,000	27	1,719,421	170,126	35,147	103,642	33,726	172,515	2,389	
$70,000 to $80,000	13	966,670	108,061	16,343	71,966	20,691	109,000	939	
$80,000 to $90,000	5	423,796	53,821	8,805	35,214	11,315	55,334	1,456	57
$90,000 to $100,000	10	961,422	122,552	14,823	83,997	25,127	123,947	1,074	321
$100,000 to $150,000	15	1,836,300	256,435	39,580	162,291	56,865	258,736	1,739	562
$150,000 to $200,000	2	365,918	53,726	4,959	35,702	13,281	53,942	216	
$200,000 to $250,000	2	458,261	64,694	5,494	33,451	25,950	64,895	201	
$250,000 to $300,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$300,000 to $400,000	1	(3)	(3)		(3)		(3)		
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		871,718	137,158	9,236	92,417	35,566	137,219	61	
Total	27,992	133,224,614	2,455,166	1,107,796	1,233,140	252,942	2,593,878	136,006	2,706
Nontaxable [2]	11,321	31,597,786							
Taxable	16,671	101,626,828	2,455,166	1,107,796	1,233,140	252,942	2,593,878	136,006	2,706

ARIZONA

Under $1,000 [2]	329	$177,114							
Under $1,000	6	3,023	$35	$46			$46	$11	
$1,000 to $2,000 [2]	1,278	1,998,326							
$1,000 to $2,000	1,594	2,716,699	4,045	5,393			5,393	1,348	
$2,000 to $3,000 [2]	1,102	2,747,002							
$2,000 to $3,000	1,239	2,912,080	10,725	14,301			14,301	3,576	
$3,000 to $4,000 [2]	1,336	4,632,079							
$3,000 to $4,000	643	2,272,845	8,636	11,515			11,515	2,879	
$4,000 to $5,000 [2]	392	1,707,626							
$4,000 to $5,000	875	3,938,322	11,822	15,763			15,763	3,941	
$5,000 to $6,000 [2]	53	287,079							
$5,000 to $6,000	624	3,413,553	15,549	19,595			19,595	4,046	
$6,000 to $7,000 [2]	22	142,406							
$6,000 to $7,000	412	2,668,632	15,061	18,080			18,080	3,019	
$7,000 to $8,000 [2]	13	91,945							
$7,000 to $8,000	272	2,029,349	15,261	18,055			18,055	2,794	
$8,000 to $9,000 [2]	7	59,804							
$8,000 to $9,000	191	1,614,827	14,399	16,476			16,476	2,077	
$9,000 to $10,000 [2]	4	37,286							
$9,000 to $10,000	154	1,454,571	15,759	17,604			17,604	1,845	
$10,000 to $11,000	90	943,338	10,759	11,597	$436		12,033	1,274	
$11,000 to $12,000	66	757,403	10,615	10,795	1,008		11,803	1,188	
$12,000 to $13,000	43	536,070	8,762	8,524	1,036		9,560	798	
$13,000 to $14,000	37	500,353	7,965	7,182	1,303		8,485	520	
$14,000 to $15,000	39	563,007	10,906	9,918	1,900		11,818	912	
$15,000 to $20,000	115	1,934,766	46,855	37,052	12,150		49,202	2,347	
$20,000 to $25,000	49	1,090,778	38,957	23,983	16,742		40,725	1,768	
$25,000 to $30,000	24	660,750	28,856	14,406	15,187		29,593	737	
$30,000 to $40,000	16	557,239	28,479	8,440	20,938		29,378	875	$24
$40,000 to $50,000	6	258,476	21,402	8,212	12,517	$748	21,477	75	
$50,000 to $60,000	5	282,670	26,526	7,289	17,327	2,004	26,620	94	
$60,000 to $70,000	4	258,825	27,589	7,354	20,671		28,025	436	
$70,000 to $80,000	1	(3)	(3)		(3)		(3)	(3)	
$80,000 to $90,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$90,000 to $100,000									
$100,000 to $150,000	11	1,337,880	168,369	18,324	83,629	67,159	169,112	743	
$150,000 to $200,000	3	498,076	58,705	594	8,039	50,082	58,715	10	
$200,000 to $250,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$250,000 to $300,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$300,000 to $400,000									
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

ARIZONA—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		$752,956	$91,763	$4,747	$44,481	$42,786	$92,014	$251	
Total	11,059	45,837,158	697,800	315,245	257,364	162,779	735,388	37,564	$24
Nontaxable [2]	4,536	11,880,667							
Taxable	6,523	33,956,491	697,800	315,245	257,364	162,779	735,388	37,564	24

ARKANSAS

Under $1,000 [2]	728	$439,678							
Under $1,000	35	14,969	$157	$209			$209	$52	
$1,000 to $2,000 [2]	2,311	3,510,067							
$1,000 to $2,000	1,508	2,601,738	4,398	5,864			5,864	1,466	
$2,000 to $3,000 [2]	2,359	5,922,935							
$2,000 to $3,000	1,173	2,756,521	9,869	13,158			13,158	3,289	
$3,000 to $4,000 [2]	2,703	9,355,945							
$3,000 to $4,000	870	3,135,694	9,179	12,239			12,239	3,060	
$4,000 to $5,000 [2]	912	3,961,296							
$4,000 to $5,000	1,454	6,488,859	14,059	18,746			18,746	4,687	
$5,000 to $6,000 [2]	109	590,683							
$5,000 to $6,000	798	4,362,691	16,297	20,426			20,426	4,129	
$6,000 to $7,000 [2]	39	246,904							
$6,000 to $7,000	504	3,253,219	15,404	18,466			18,466	3,062	
$7,000 to $8,000 [2]	32	241,116							
$7,000 to $8,000	378	2,[illegible]7,516	18,737	21,947			21,947	3,210	

$8,000 to $9,000 [2]	22	$6,940							
$8,000 to $9,000	249	2,110,019	15,041	17,499			17,499	2,458	
$9,000 to $10,000 [2]	13	123,435							
$9,000 to $10,000	185	1,755,339	15,599	17,832			17,832	2,233	
$10,000 to $11,000	157	1,643,037	16,835	17,738	$738		18,476	1,641	
$11,000 to $12,000	117	1,339,945	14,152	14,481	1,655		16,136	1,984	
$12,000 to $13,000	93	1,164,926	16,284	15,572	2,459		18,031	1,747	
$13,000 to $14,000	75	1,009,229	14,856	13,650	2,472		16,122	1,266	
$14,000 to $15,000	58	839,517	13,530	12,251	2,866		15,117	1,587	
$15,000 to $20,000	176	3,032,895	72,275	56,196	20,884		77,080	4,805	
$20,000 to $25,000	87	1,959,582	79,176	48,599	34,141		82,740	3,564	
$25,000 to $30,000	50	1,342,331	56,700	27,465	31,868		59,333	2,633	
$30,000 to $40,000	53	1,821,898	103,918	43,317	64,688		108,005	3,645	$442
$40,000 to $50,000	22	977,027	71,733	22,653	50,311	$1,599	74,563	549	2,281
$50,000 to $60,000	17	934,260	68,424	13,719	51,180	9,143	74,042	1,059	4,559
$60,000 to $70,000	11	697,234	70,217	11,939	32,386	26,048	70,373	156	
$70,000 to $80,000	8	600,543	63,411	9,346	45,695	9,464	64,505	652	442
$80,000 to $90,000	1	(3)	(3)		(3)	(3)	(3)		
$90,000 to $100,000	7	662,811	71,594	2,501	39,108	31,106	72,715	23	1,098
$100,000 to $150,000	7	769,183	100,676	9,844	67,903	23,242	100,989	313	
$150,000 to $200,000	2	353,012	49,771	1,027	53,922		54,949	6	5,172
$200,000 to $250,000	3	646,297	93,171	6,833	52,887	34,014	93,734	563	
$250,000 to $300,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$300,000 to $400,000	2	671,513	97,781	570	62,933	34,312	97,815	34	
$400,000 to $500,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		1,193,092	146,708	121	40,329	106,283	146,733	25	
Total	17,331	75,553,896	1,339,952	474,208	658,425	275,211	1,407,844	53,898	13,994
Nontaxable [2]	9,228	24,578,999							
Taxable	8,103	50,974,897	1,339,952	474,208	658,425	275,211	1,407,844	53,898	13,994

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

CALIFORNIA

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under $1,000 [2]	11,877	$6,885,874							
Under $1,000	708	407,596	$2,329	$3,106			$3,106	$777	
$1,000 to $2,000 [2]	34,660	54,698,995							
$1,000 to $2,000	40,962	71,840,887	101,164	134,885			134,885	33,721	
$2,000 to $3,000 [2]	33,485	82,373,363							
$2,000 to $3,000	36,869	85,015,949	306,349	408,465			408,465	102,116	
$3,000 to $4,000 [2]	34,895	122,419,420							
$3,000 to $4,000	20,045	70,676,012	250,086	333,448			333,448	83,362	
$4,000 to $5,000 [2]	12,412	53,898,494							
$4,000 to $5,000	24,149	109,319,362	312,991	417,321			417,321	104,330	
$5,000 to $6,000 [2]	1,356	7,346,248							
$5,000 to $6,000	12,585	69,231,198	264,562	338,967			338,967	74,405	
$6,000 to $7,000 [2]	717	4,618,066							
$6,000 to $7,000	9,104	58,947,625	305,013	372,321			372,321	67,308	
$7,000 to $8,000 [2]	485	3,624,927							
$7,000 to $8,000	6,710	50,276,014	311,648	373,246			373,246	61,598	
$8,000 to $9,000 [2]	350	2,965,254							
$8,000 to $9,000	5,117	43,468,672	322,506	377,488			377,488	54,982	
$9,000 to $10,000 [2]	256	2,424,060							
$9,000 to $10,000	3,947	37,547,437	332,395	384,403			384,403	52,008	
$10,000 to $11,000	3,279	34,379,937	338,381	371,179	$15,752		386,931	48,550	
$11,000 to $12,000	2,535	29,162,881	348,160	353,701	37,814		391,515	43,355	
$12,000 to $13,000	2,155	26,945,050	364,372	354,080	53,236		407,316	42,944	
$13,000 to $14,000	1,724	23,298,909	353,530	332,217	59,861		392,078	38,548	
$14,000 to $15,000	1,498	21,722,326	382,792	349,821	74,273		424,094	41,302	
$15,000 to $20,000	4,911	84,505,490	1,954,352	1,566,337	589,435		2,155,772	201,420	
$20,000 to $25,000	2,526	56,290,581	1,957,167	1,229,354	863,658		2,093,012	135,845	
$25,000 to $30,000	1,564	42,715,973	1,985,028	1,009,219	1,063,069		2,072,288	87,260	
$30,000 to $40,000	1,742	60,087,968	3,576,667	1,449,996	2,160,983	$79,182	3,690,161	109,847	$3,647
$40,000 to $50,000	893	39,804,092	3,019,260	969,325	1,954,293	163,273	3,086,891	59,793	7,838
$50,000 to $60,000	582	31,663,386	2,799,473	720,414	1,820,006	314,748	2,855,168	44,873	10,822
$60,000 to $70,000	308	19,923,082	2,019,803	471,782	1,374,189	216,509	2,062,480	24,903	17,774

$70,000 to $80,000	253	18,905,712	2,099,338	398,410	1,350,677	399,394	2,148,481	33,173	15,970
$80,000 to $90,000	198	16,734,800	1,940,409	313,178	1,287,820	364,375	1,965,373	15,941	9,023
$90,000 to $100,000	118	11,200,607	1,327,464	174,370	870,512	310,034	1,354,916	10,883	16,569
$100,000 to $150,000	310	37,341,297	5,198,940	685,960	3,610,715	945,211	5,241,886	27,906	15,040
$150,000 to $200,000	109	18,674,810	2,743,834	243,905	1,786,922	728,407	2,759,234	8,972	6,428
$200,000 to $250,000	53	11,841,953	1,844,531	171,585	1,269,875	434,348	1,875,808	5,772	25,505
$250,000 to $300,000	32	8,726,882	1,378,149	113,978	894,915	374,655	1,383,548	2,883	2,516
$300,000 to $400,000	45	15,834,724	2,679,301	252,076	1,854,071	595,042	2,701,189	2,771	19,117
$400,000 to $500,000	19	8,483,875	1,349,123	138,873	923,280	343,456	1,405,609	1,420	55,066
$500,000 to $750,000	10	5,601,866	944,444	77,189	560,270	308,260	945,719	727	548
$750,000 to $1,000,000	5	4,378,573	746,826	39,707	496,253	211,101	747,061	235	
$1,000,000 to $1,500,000	2	2,718,074	404,146	4,416	271,482	159,658	435,556	61	31,349
$1,500,000 to $2,000,000	2	3,567,921	447,990	6,192	15,132	426,897	448,221	231	
$2,000,000 to $3,000,000	4	10,080,036	1,332,471	25,130	172,603	1,134,854	1,332,587	116	
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Total	315,566	1,582,576,258	46,044,994	14,966,044	25,431,096	7,509,404	47,906,544	1,624,338	237,212
Nontaxable [2]	130,493	341,254,701							
Taxable	185,073	1,241,321,557	46,044,994	14,966,044	25,431,096	7,509,404	47,906,544	1,624,338	237,212

COLORADO

Under $1,000 [2]	1,369	$777,886							
Under $1,000	69	39,359	$342	$456			$456	$114	
$1,000 to $2,000 [2]	3,965	6,217,156							
$1,000 to $2,000	3,593	6,221,189	10,217	13,623			13,623	3,406	
$2,000 to $3,000 [2]	3,754	9,339,604							
$2,000 to $3,000	2,925	6,911,695	26,173	34,897			34,897	8,724	
$3,000 to $4,000 [2]	4,022	14,015,835							
$3,000 to $4,000	1,749	6,267,449	17,610	23,480			23,480	5,870	
$4,000 to $5,000 [2]	1,299	5,713,569							
$4,000 to $5,000	2,381	10,726,387	25,178	33,571			33,571	8,393	
$5,000 to $6,000 [2]	188	1,023,829							
$5,000 to $6,000	1,397	7,653,584	27,961	35,392			35,392	7,431	
$6,000 to $7,000 [2]	106	692,239							
$6,000 to $7,000	983	6,357,324	30,551	37,408			37,408	6,857	
$7,000 to $8,000 [2]	56	419,811							
$7,000 to $8,000	695	5,205,254	30,427	36,217			36,217	5,790	
$8,000 to $9,000 [2]	34	291,185							

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

COLORADO—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$8,000 to $9,000	552	$4,664,926	$30,682	$36,178			$36,178	$5,496	
$9,000 to $10,000 [2]	38	367,539							
$9,000 to $10,000	403	3,822,599	33,516	38,648			38,648	5,132	
$10,000 to $11,000	288	3,008,556	27,151	29,833	$1,275		31,108	3,957	
$11,000 to $12,000	250	2,871,884	31,222	31,337	3,729		35,066	3,844	
$12,000 to $13,000	192	2,401,186	30,961	30,423	4,825		35,248	4,287	
$13,000 to $14,000	157	2,117,553	30,010	28,369	5,415		33,784	3,774	
$14,000 to $15,000	147	2,128,774	33,567	30,974	7,205		38,179	4,612	
$15,000 to $20,000	405	6,955,465	141,260	110,491	48,056		158,547	17,287	
$20,000 to $25,000	243	5,446,132	174,737	104,417	84,687		189,104	14,367	
$25,000 to $30,000	125	3,409,812	146,312	69,938	83,542		153,480	7,168	
$30,000 to $40,000	119	4,076,016	216,667	78,981	142,102	$3,815	224,898	7,906	$325
$40,000 to $50,000	63	2,815,773	207,951	64,128	138,443	10,993	213,564	4,481	1,132
$50,000 to $60,000	50	2,700,908	221,159	50,750	162,140	15,561	228,451	2,858	4,434
$60,000 to $70,000	32	2,071,224	193,156	37,394	152,880	9,678	199,952	2,223	4,573
$70,000 to $80,000	13	968,913	102,558	14,021	66,367	23,005	103,393	835	
$80,000 to $90,000	13	1,099,807	127,065	14,732	84,349	28,831	127,912	282	565
$90,000 to $100,000	10	940,967	102,992	5,994	35,103	62,361	103,458	466	
$100,000 to $150,000	19	2,354,403	309,057	17,441	252,557	40,266	310,264	1,028	179
$150,000 to $200,000	9	1,581,127	227,875	11,734	154,095	62,525	228,354	479	
$200,000 to $250,000	4	900,986	141,045	8,227	110,300	23,317	141,844	478	321
$250,000 to $300,000	4	1,129,662	194,998	22,820	139,982	32,869	195,671	673	
$300,000 to $400,000	2	713,735	86,030	1,179	16,021	69,068	86,268	238	
$400,000 to $500,000	2	925,243	165,050	8,644	136,536	19,896	165,076	26	
$500,000 to $750,000	2	1,126,941	163,700	3,246	110,106	61,898	175,250	224	11,326
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									

$4,000,000 to $5,000,000									
$5,000,000 and over									
Total	31,727	148,473,486	3,307,180	1,064,943	1,939,715	464,083	3,468,741	138,706	22,855
Nontaxable [2]	14,831	38,858,653							
Taxable	16,896	109,614,833	3,307,180	1,064,943	1,939,715	464,083	3,468,741	138,706	22,855

CONNECTICUT

Under $1,000 [2]	2,394	$1,330,368							
Under $1,000	295	164,859	$842	$1,122			$1,122	$280	
$1,000 to $2,000 [2]	8,416	13,110,617							
$1,000 to $2,000	11,221	19,386,590	18,129	24,172			24,172	6,043	
$2,000 to $3,000 [2]	8,028	19,785,121							
$2,000 to $3,000	8,294	19,685,860	48,090	64,120			64,120	16,030	
$3,000 to $4,000 [2]	7,585	26,380,382							
$3,000 to $4,000	4,225	15,040,227	44,623	59,497			59,497	14,874	
$4,000 to $5,000 [2]	3,473	15,192,142							
$4,000 to $5,000	5,574	25,070,001	49,459	65,946			65,946	16,487	
$5,000 to $6,000 [2]	523	2,845,630							
$5,000 to $6,000	2,936	16,172,098	63,918	80,554			80,554	16,636	
$6,000 to $7,000 [2]	293	1,899,949							
$6,000 to $7,000	2,244	14,659,955	69,090	85,257			85,257	16,167	
$7,000 to $8,000 [2]	199	1,483,293							
$7,000 to $8,000	1,708	12,761,712	69,239	85,422			85,422	16,183	
$8,000 to $9,000 [2]	146	1,237,181							
$8,000 to $9,000	1,307	11,192,423	74,778	89,684			89,684	14,906	
$9,000 to $10,000 [2]	141	1,337,831							
$9,000 to $10,000	1,063	10,115,852	77,016	91,822			91,822	14,806	
$10,000 to $11,000	896	9,398,356	77,178	86,819	$4,617		91,436	14,258	
$11,000 to $12,000	789	9,061,723	83,627	88,269	11,722		99,991	16,364	
$12,000 to $13,000	597	7,465,099	82,334	79,462	14,739		94,201	11,867	
$13,000 to $14,000	498	6,716,350	86,143	81,377	17,321		98,698	12,555	
$14,000 to $15,000	394	5,723,931	80,996	73,276	19,716		92,992	11,996	
$15,000 to $20,000	1,369	23,717,500	459,623	344,035	169,032		513,067	53,444	
$20,000 to $25,000	806	18,043,055	543,082	307,579	284,953		592,532	49,450	
$25,000 to $30,000	544	14,846,941	599,809	269,304	364,393		633,697	33,888	
$30,000 to $40,000	589	20,305,889	1,082,124	385,652	724,449	$28,499	1,138,600	38,652	$17,824
$40,000 to $50,000	355	15,782,657	1,067,587	277,193	760,225	73,156	1,110,574	24,169	18,818
$50,000 to $60,000	220	11,989,040	973,374	204,751	683,403	112,377	1,000,531	15,196	11,961
$60,000 to $70,000	133	8,583,863	787,962	107,615	527,396	163,821	798,832	7,482	3,388
$70,000 to $80,000	107	7,956,477	795,141	94,399	555,466	158,099	807,964	6,208	6,615
$80,000 to $90,000	91	7,692,497	855,623	99,043	637,370	130,039	866,452	5,115	5,714
$90,000 to $100,000	54	5,130,225	588,509	61,734	435,891	104,435	602,060	3,786	9,765

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

CONNECTICUT—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$100,000 to $150,000	158	$18,851,554	$2,577,295	$305,609	$1,930,997	$366,758	$2,603,364	$14,976	$11,093
$150,000 to $200,000	47	8,195,877	1,180,932	85,103	918,982	214,005	1,218,090	3,626	33,532
$200,000 to $250,000	21	4,680,045	719,148	56,848	463,191	201,155	721,194	1,563	483
$250,000 to $300,000	17	4,687,577	798,485	83,576	591,435	133,359	808,370	1,165	8,720
$300,000 to $400,000	15	5,188,648	799,947	34,110	519,564	247,243	800,917	835	135
$400,000 to $500,000	3	1,248,915	189,978	5,492	117,561	67,229	190,282	304	
$500,000 to $750,000	6	3,339,874	544,990	19,448	371,244	154,777	545,469	479	
$750,000 to $1,000,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$1,000,000 to $1,500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		3,543,467	628,603	30,797	467,675	131,044	629,516	374	539
Total	77,778	451,001,651	16,117,674	3,829,087	10,591,342	2,285,996	16,706,425	460,164	128,587
Nontaxable [2]	31,198	84,602,514							
Taxable	46,580	366,399,137	16,117,674	3,829,087	10,591,342	2,285,996	16,706,425	460,164	128,587

DELAWARE

Under $1,000 [2]	306	$180,077							
Under $1,000	41	18,346	$118	$158			$158	$40	
$1,000 to $2,000 [2]	1,268	2,028,409							
$1,000 to $2,000	1,266	2,170,718	3,101	4,135			4,135	1,034	
$2,000 to $3,000 [2]	1,005	2,470,911							

$2,000 to $3,000	849	2,000,457	7,278	9,704			9,704	2,426	
$3,000 to $4,000 [2]	889	3,098,791							
$3,000 to $4,000	412	1,474,994	4,592	6,122			6,122	1,530	
$4,000 to $5,000 [2]	305	1,331,360							
$4,000 to $5,000	526	2,348,085	6,022	8,029			8,029	2,007	
$5,000 to $6,000 [2]	80	438,373							
$5,000 to $6,000	388	2,123,256	7,636	9,394			9,394	1,758	
$6,000 to $7,000 [2]	41	262,116							
$6,000 to $7,000	269	1,738,196	7,645	9,173			9,173	1,528	
$7,000 to $8,000 [2]	19	142,581							
$7,000 to $8,000	201	1,506,736	8,898	10,524			10,524	1,626	
$8,000 to $9,000 [2]	21	178,175							
$8,000 to $9,000	132	1,116,329	6,978	8,265			8,265	1,287	
$9,000 to $10,000 [2]	10	95,256							
$9,000 to $10,000	116	1,100,584	7,898	9,201			9,201	1,303	
$10,000 to $11,000	116	1,216,558	10,770	12,109	$573		12,682	1,912	
$11,000 to $12,000	87	999,407	8,979	9,358	1,277		10,635	1,656	
$12,000 to $13,000	65	811,184	8,586	8,013	1,619		9,632	1,046	
$13,000 to $14,000	62	836,460	10,945	10,139	2,164		12,303	1,358	
$14,000 to $15,000	59	855,352	11,975	10,487	2,947		13,434	1,459	
$15,000 to $20,000	181	3,142,485	65,179	44,542	25,697		70,239	5,060	
$20,000 to $25,000	108	2,413,949	75,531	43,861	37,079		80,940	5,409	
$25,000 to $30,000	69	1,875,865	80,530	37,761	46,028		83,789	3,259	
$30,000 to $40,000	87	3,040,273	170,703	60,252	113,528	$989	174,769	4,041	$25
$40,000 to $50,000	61	2,731,790	185,081	43,600	133,512	12,509	189,621	3,955	585
$50,000 to $60,000	45	2,451,748	201,257	37,990	150,390	15,190	203,570	2,313	
$60,000 to $70,000	27	1,760,453	164,173	27,233	136,591	4,55	168,379	1,926	2,280
$70,000 to $80,000	25	1,876,245	189,578	23,508	161,328	6,440	191,276	1,698	
$80,000 to $90,000	12	1,006,138	108,629	7,499	101,873	799	110,171	816	726
$90,000 to $100,000	18	1,687,453	201,639	30,876	156,470	17,647	204,993	1,782	1,572
$100,000 to $150,000	33	3,920,085	556,263	63,532	467,966	28,722	560,220	3,181	776
$150,000 to $200,000	16	2,654,226	404,328	24,501	338,498	42,098	405,097	576	193
$200,000 to $250,000	9	1,902,831	289,072	15,671	217,095	56,807	289,573	501	
$250,000 to $300,000	5	1,353,461	242,623	22,247	209,877	11,954	244,078	249	1,206
$300,000 to $400,000	8	2,642,911	457,970	29,294	374,110	55,062	458,466	496	
$400,000 to $500,000	10	4,506,867	777,053	28,655	652,329	104,981	785,965	606	8,306
$500,000 to $750,000	7	4,118,329	764,400	20,279	714,247	31,899	766,425	321	1,704
$750,000 to $1,000,000	5	4,300,820	778,132	72,122	522,978	184,679	779,779	873	774
$1,000,000 to $1,500,000	4	5,345,111	957,017	1,070	823,759	132,439	957,268	251	
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000	3	6,989,148	1,189,456		884,305	305,316	1,189,621	165	
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Total	9,266	90,262,899	7,970,035	759,304	6,276,240	1,012,086	8,047,630	59,448	18,147
Nontaxable [2]	3,944	10,226,049							
Taxable	5,322	80,036,850	7,970,035	759,304	6,276,240	1,012,086	8,047,630	59,448	18,147

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

DISTRICT OF COLUMBIA

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than [2] years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under $1,000 [2]	808	$454,606							
Under $1,000	98	66,094	$130	$173			$173	$43	
$1,000 to $2,000 [2]	3,175	4,983,342							
$1,000 to $2,000	8,009	13,809,032	20,203	26,938			26,938	6,735	
$2,000 to $3,000 [2]	2,610	6,408,921							
$2,000 to $3,000	5,530	13,141,045	48,862	65,149			65,149	16,287	
$3,000 to $4,000 [2]	3,395	12,012,621							
$3,000 to $4,000	2,906	10,429,509	34,979	46,639			46,639	11,660	
$4,000 to $5,000 [2]	1,162	5,010,527							
$4,000 to $5,000	3,574	16,000,914	42,054	56,072			56,072	14,018	
$5,000 to $6,000 [2]	139	753,379							
$5,000 to $6,000	1,786	9,789,389	38,422	49,714			49,714	11,292	
$6,000 to $7,000 [2]	54	347,442							
$6,000 to $7,000	1,241	8,029,256	40,460	50,641			50,641	10,181	
$7,000 to $8,000 [2]	59	440,626							
$7,000 to $8,000	912	6,803,382	41,403	50,468			50,468	9,065	
$8,000 to $9,000 [2]	27	230,311							
$8,000 to $9,000	613	5,189,275	38,609	46,228			46,228	7,619	
$9,000 to $10,000 [2]	31	294,664							
$9,000 to $10,000	463	4,374,423	37,046	44,230			44,230	7,184	
$10,000 to $11,000	396	4,148,577	40,899	46,251	$1,890		48,141	7,242	
$11,000 to $12,000	321	3,688,076	42,150	44,797	4,755		49,552	7,402	
$12,000 to $13,000	258	3,223,071	44,561	44,639	6,616		51,255	6,694	
$13,000 to $14,000	206	2,784,254	40,557	39,389	7,168		46,557	6,000	
$14,000 to $15,000	179	2,592,426	40,154	37,378	8,887		46,265	6,111	
$15,000 to $20,000	541	9,289,667	207,165	169,360	64,694		234,054	26,889	
$20,000 to $25,000	290	6,493,079	206,372	132,401	100,927		233,328	26,956	
$25,000 to $30,000	183	4,997,577	223,356	115,708	123,014		238,722	15,366	
$30,000 to $40,000	221	7,599,820	443,147	177,701	271,666	$11,511	460,878	17,022	$709
$40,000 to $50,000	104	4,637,629	346,684	111,033	225,948	18,349	355,330	8,455	191
$50,000 to $60,000	75	4,113,087	380,601	106,294	245,258	35,930	387,482	6,881	
$60,000 to $70,000	42	2,736,118	282,526	62,764	187,879	35,208	285,851	3,165	160

$70,000 to $80,000	30	2,225,063	248,329	49,863	185,318	15,899	251,080	2,451	300
$80,000 to $90,000	21	1,799,405	216,485	39,450	137,486	42,547	219,483	2,252	746
$90,000 to $100,000	19	1,795,324	231,150	34,531	160,791	38,059	233,381	2,083	148
$100,000 to $150,000	40	4,760,979	683,009	100,671	491,401	95,087	687,159	4,097	53
$150,000 to $200,000	20	3,474,286	551,340	55,273	440,322	57,081	552,676	1,336	
$200,000 to $250,000	12	2,762,485	375,050	21,141	227,633	127,546	376,320	655	615
$250,000 to $300,000	3	840,778	133,179	9,664	89,996	33,667	133,327	139	9
$300,000 to $400,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$400,000 to $500,000	3	1,353,591	266,445	25,137	234,615	6,924	266,676	231	
$500,000 to $750,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		5,053,992	681,806	23,026	125,411	533,933	682,370	564	
Total	39,560	198,938,042	6,027,133	1,882,723	3,341,675	1,051,741	6,276,139	246,075	2,931
Nontaxable [2]	11,460	30,936,439							
Taxable	28,100	168,001,603	6,027,133	1,882,723	3,341,675	1,051,741	6,276,139	246,075	2,931

FLORIDA

Under $1,000 [2]	1,712	$963,970							
Under $1,000	162	86,211	$351	$468			$468	$117	
$1,000 to $2,000 [2]	3,583	5,591,165							
$1,000 to $2,000	4,730	8,251,020	14,664	19,552			19,552	4,888	
$2,000 to $3,000 [2]	3,782	9,396,858							
$2,000 to $3,000	3,825	9,107,856	35,054	46,738			46,738	11,684	
$3,000 to $4,000 [2]	5,433	19,123,930							
$3,000 to $4,000	2,460	8,862,824	25,729	34,306			34,306	8,577	
$4,000 to $5,000 [2]	2,206	9,595,312							
$4,000 to $5,000	3,865	17,322,839	43,902	58,536			58,536	14,634	
$5,000 to $6,000 [2]	305	1,653,474							
$5,000 to $6,000	1,718	9,391,172	35,004	44,756			44,756	9,752	
$6,000 to $7,000 [2]	112	723,444							
$6,000 to $7,000	1,072	6,920,946	33,486	41,072			41,072	7,586	
$7,000 to $8,000 [2]	91	680,962							
$7,000 to $8,000	782	5,858,969	36,460	43,364			43,364	6,904	
$8,000 to $9,000 [2]	57	482,216							
$8,000 to $9,000	608	5,161,082	38,109	44,884			44,884	6,775	
$9,000 to $10,000 [2]	49	465,563							

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

FLORDIA—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$9,000 to $10,000	519	$4,932,096	$43,872	$51,821			$51,821	$7,949	
$10,000 to $11,000	396	4,150,429	37,819	41,300	$1,888		43,188	5,369	
$11,000 to $12,000	292	3,349,238	37,599	38,126	4,203		42,329	4,730	
$12,000 to $13,000	247	3,082,110	38,945	37,735	6,211		43,946	5,001	
$13,000 to $14,000	237	3,190,921	45,113	42,907	8,150		51,057	5,944	
$14,000 to $15,000	186	2,686,922	41,286	37,741	9,171		46,912	5,626	
$15,000 to $20,000	595	10,282,109	225,348	175,162	72,608		247,770	22,422	
$20,000 to $25,000	303	6,726,856	211,855	124,477	101,578		226,055	14,200	
$25,000 to $30,000	167	4,544,332	195,025	95,707	107,806		203,513	8,488	
$30,000 to $40,000	210	7,200,157	414,553	167,072	254,530	$5,545	427,147	11,210	$1,384
$40,000 to $50,000	126	5,610,602	389,092	108,081	270,542	17,786	396,409	6,068	1,249
$50,000 to $60,000	56	3,054,563	262,861	60,246	173,933	33,721	267,900	3,311	1,728
$60,000 to $70,000	44	2,840,694	276,744	53,796	191,842	34,704	280,342	2,615	983
$70,000 to $80,000	28	2,082,874	213,884	27,317	143,346	47,312	217,975	1,893	2,198
$80,000 to $90,000	25	2,133,949	230,039	14,797	187,158	29,730	231,685	1,124	522
$90,000 to $100,000	14	1,327,827	171,769	26,628	129,047	17,654	173,329	1,372	188
$100,000 to $150,000	40	5,067,312	654,813	62,994	462,672	159,312	684,978	3,019	27,146
$150,000 to $200,000	13	2,258,418	333,123	31,161	220,461	82,931	334,553	1,430	
$200,000 to $250,000	9	2,009,564	311,976	17,769	231,844	63,060	312,673	697	
$250,000 to $300,000	8	2,225,686	282,675	7,992	169,392	105,580	282,964	289	
$300,000 to $400,000	6	1,942,882	363,831	37,820	307,479	19,411	364,710	879	
$400,000 to $500,000	3	1,313,520	207,023	10,869	120,970	75,642	207,481	458	
$500,000 to $750,000									
$750,000 to $1,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$2,000,000 to $3,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									

$5,000,000 and over									
Classes grouped [3]		5,264,783	795,240	30,460	341,258	424,156	795,874	634	
Total	40,080	206,917,657	6,047,244	1,635,654	3,516,089	1,116,544	6,268,287	185,645	35,398
Nontaxable [2]	17,330	48,676,894							
Taxable	22,750	158,240,763	6,047,244	1,635,654	3,516,089	1,116,544	6,268,287	185,645	35,398

GEORGIA

Under $1,000 [2]	939	$508,335							
Under $1,000	92	48,452	$381	$508			$508	$127	
$1,000 to $2,000 [2]	3,597	5,644,725							
$1,000 to $2,000	3,787	6,550,320	9,947	13,262			13,262	3,315	
$2,000 to $3,000 [2]	2,875	7,136,365							
$2,000 to $3,000	3,330	7,838,313	30,052	40,070			40,070	10,018	
$3,000 to $4,000 [2]	4,722	16,715,546							
$3,000 to $4,000	2,013	7,215,593	22,138	29,518			29,518	7,380	
$4,000 to $5,000 [2]	1,947	8,486,715							
$4,000 to $5,000	2,908	13,087,253	30,614	40,818			40,818	10,204	
$5,000 to $6,000 [2]	208	1,128,137							
$5,000 to $6,000	1,541	8,451,813	29,024	37,280			37,280	8,256	
$6,000 to $7,000 [2]	91	587,137							
$6,000 to $7,000	1,152	7,437,492	34,483	43,114			43,114	8,631	
$7,000 to $8,000 [2]	60	444,806							
$7,000 to $8,000	847	6,320,857	35,519	43,064			43,064	7,545	
$8,000 to $9,000 [2]	52	441,207							
$8,000 to $9,000	593	5,023,823	34,213	41,029			41,029	6,816	
$9,000 to $10,000 [2]	37	348,121							
$9,000 to $10,000	443	4,198,588	32,200	38,475			38,475	6,275	
$10,000 to $11,000	380	3,978,058	35,029	40,017	$1,759		41,776	6,747	
$11,000 to $12,000	284	3,267,893	34,556	36,420	4,198		40,618	6,062	
$12,000 to $13,000	256	3,191,335	38,334	37,772	6,292		44,064	5,730	
$13,000 to $14,000	201	2,714,152	37,872	36,645	6,971		43,616	5,744	
$14,000 to $15,000	146	2,116,732	32,383	29,624	7,166		36,790	4,407	
$15,000 to $20,000	484	8,332,825	171,236	134,859	57,961		192,820	21,584	
$20,000 to $25,000	246	5,490,866	183,094	114,077	84,861		198,938	15,844	
$25,000 to $30,000	168	4,586,868	192,465	91,021	114,368		205,389	12,924	
$30,000 to $40,000	169	5,792,847	320,608	122,214	204,225	$9,678	336,117	14,996	$513
$40,000 to $50,000	84	3,715,920	264,910	81,276	182,650	11,000	274,926	6,573	3,443
$50,000 to $60,000	51	2,772,749	241,281	63,304	159,033	26,421	248,758	4,428	3,049
$60,000 to $70,000	34	2,218,026	208,841	35,852	139,307	45,741	220,900	2,451	9,608
$70,000 to $80,000	12	882,067	90,025	13,014	75,149	3,822	91,985	1,335	625
$80,000 to $90,000	12	1,009,119	109,586	18,026	87,932	4,781	110,739	1,153	
$90,000 to $100,000	10	947,859	124,387	20,772	96,657	8,364	125,793	1,406	

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

GEORGIA—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$100,000 to $150,000	27	$3,164,863	$407,263	$41,165	$285,739	$89,767	$416,671	$2,647	$6,761
$150,000 to $200,000	10	1,773,883	263,017	15,889	197,998	50,242	264,129	809	303
$200,000 to $250,000	3	628,072	112,703	12,825	100,595		113,420	189	528
$250,000 to $300,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$300,000 to $400,000	4	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$400,000 to $500,000	1	(3)	(3)		(3)	(3)	(3)		
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000	1	(3)	(3)	(3)	(3)		(3)	(3)	(3)
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		3,209,747	486,563	27,786	292,861	196,356	517,003	370	30,070
Total	33,818	167,407,479	3,612,724	1,299,696	2,105,722	446,172	3,851,590	183,966	54,900
Nontaxable [2]	14,528	41,441,094							
Taxable	19,290	125,966,385	3,612,724	1,299,696	2,105,722	446,172	3,851,590	183,966	54,900

HAWAII

Under $1,000 [2]	586	$317,782							
Under $1,000	13	7,291	$54	$70			$70	$16	
$1,000 to $2,000 [2]	1,442	2,278,860							
$1,000 to $2,000	896	1,554,348	2,681	3,576			3,576	895	
$2,000 to $3,000 [2]	982	2,401,563							
$2,000 to $3,000	868	2,070,190	7,619	10,159			10,159	2,540	
$3,000 to $4,000 [2]	1,035	3,627,356							
$3,000 to $4,000	548	1,934,247	7,222	9,630			9,630	2,408	
$4,000 to $5,000 [2]	448	1,941,557							

$4,000 to $5,000	606	2,712,424	6,693	8,924			8,924	2,231	
$5,000 to $6,000 [2]	89	486,288							
$5,000 to $6,000	368	2,014,434	6,127	8,910			8,910	2,783	
$6,000 to $7,000 [2]	53	342,590							
$6,000 to $7,000	254	1,640,685	7,174	8,999			8,999	1,825	
$7,000 to $8,000 [2]	27	199,882							
$7,000 to $8,000	155	1,151,507	5,514	6,783			6,783	1,269	
$8,000 to $9,000 [2]	19	160,353							
$8,000 to $9,000	104	878,886	4,608	5,626			5,626	1,018	
$9,000 to $10,000 [2]	15	143,243							
$9,000 to $10,000	99	938,182	6,110	7,309			7,309	1,199	
$10,000 to $11,000	74	775,154	4,976	5,707	$343		6,050	1,074	
$11,000 to $12,000	62	711,910	6,437	6,686	905		7,591	1,154	
$12,000 to $13,000	47	585,689	5,866	5,814	1,131		6,945	1,079	
$13,000 to $14,000	34	457,732	5,288	4,925	1,177		6,102	814	
$14,000 to $15,000	32	462,318	5,305	4,558	1,564		6,122	817	
$15,000 to $20,000	119	2,076,460	35,616	25,013	15,237		40,250	4,634	
$20,000 to $25,000	84	1,867,306	51,756	27,693	28,629		56,322	4,566	
$25,000 to $30,000	43	1,182,082	43,475	15,798	29,602		45,400	1,925	
$30,000 to $40,000	53	1,812,389	97,234	33,325	66,717	$58	100,100	2,418	$448
$40,000 to $50,000	24	1,054,319	68,241	12,382	49,508	7,405	69,295	1,054	
$50,000 to $60,000	22	1,186,176	90,616	13,841	71,025	7,021	91,887	1,105	166
$60,000 to $70,000	10	648,647	57,926	7,276	48,540	2,953	58,769	843	
$70,000 to $80,000	10	749,313	73,039	4,492	66,659	2,000	73,151	112	
$80,000 to $90,000	5	425,361	44,540	1,543	23,894	20,376	45,813	131	1,142
$90,000 to $100,000	2	193,815	22,268	311	22,145		22,456	34	154
$100,000 to $150,000	15	1,837,338	254,932	16,804	239,691	1,673	258,168	735	2,501
$150,000 to $200,000	6	1,064,647	169,469	10,173	154,135	5,472	169,780	311	
$200,000 to $250,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$250,000 to $300,000	1	(3)	(3)		(3)	(3)	(3)		
$300,000 to $400,000									
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,0000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		726,186	109,758	710	89,970	19,134	109,814	56	
Total	9,252	44,618,510	1,200,544	267,037	910,872	66,092	1,244,001	39,046	4,411
Nontaxable [2]	4,696	11,899,474							
Taxable	4,556	32,719,036	1,200,544	267,037	910,872	66,092	1,224,001	39,046	4,411

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

IDAHO

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under $1,000 [2]	319	$195,357							
Under $1,000	5	1,780	$21	$28			$28	$7	
$1,000 to $2,000 [2]	1,123	1,778,200							
$1,000 to $2,000	1,456	2,521,458	3,675	4,900			4,900	1,225	
$2,000 to $3,000 [2]	1,128	2,840,496							
$2,000 to $3,000	1,043	2,502,565	9,175	12,233			12,233	3,058	
$3,000 to $4,000 [2]	1,757	6,206,002							
$3,000 to $4,000	649	2,330,646	7,900	10,533			10,533	2,633	
$4,000 to $5,000 [2]	717	3,124,979							
$4,000 to $5,000	905	4,066,163	12,625	16,834			16,834	4,209	
$5,000 to $6,000 [2]	85	457,984							
$5,000 to $6,000	570	3,110,658	12,934	16,150			16,150	3,216	
$6,000 to $7,000 [2]	24	147,389							
$6,000 to $7,000	272	1,742,567	10,010	11,914			11,914	1,904	
$7,000 to $8,000 [2]	10	74,336							
$7,000 to $8,000	164	1,221,948	9,325	10,669			10,669	1,344	
$8,000 to $9,000 [2]	9	76,137							
$8,000 to $9,000	130	1,095,132	9,580	10,910			10,910	1,330	
$9,000 to $10,000 [2]	9	87,639							
$9,000 to $10,000	52	492,621	4,947	5,603			5,603	656	
$10,000 to $11,000	53	558,363	7,384	7,833	$282		8,115	731	
$11,000 to $12,000	24	276,125	4,393	4,369	360		4,729	336	
$12,000 to $13,000	37	463,085	5,956	5,508	932		6,440	484	
$13,000 to $14,000	17	230,868	3,197	2,862	505		3,367	170	
$14,000 to $15,000	17	244,384	3,215	2,637	807		3,444	229	
$15,000 to $20,000	50	859,202	21,401	16,803	5,720		22,523	1,122	
$20,000 to $25,000	24	529,150	17,367	10,294	7,898		18,192	825	
$25,000 to $30,000	7	191,941	9,199	4,863	4,761		9,624	425	
$30,000 to $40,000	7	234,880	12,642	4,399	8,313		12,712	70	
$40,000 to $50,000	2	84,744	5,748	1,849	4,122		5,971	223	
$50,000 to $60,000	2	107,518	10,078	3,276	6,999		10,275	197	
$60,000 to $70,000	2	120,478	13,488	144		$13,370	13,514	26	

$70,000 to $80,000									
$80,000 to $90,000	2	(3)	(3)		(3)	(3)	(3)		
$90,000 to $100,000									
$100,000 to $150,000	1	(3)	(3)			(3)	(3)		
$150,000 to $200,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$200,000 to $250,000									
$250,000 to $300,000									
$300,000 to $400,000									
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		473,963	53,012	257	2,521	50,285	53,063	51	
Total	10,673	38,448,758	247,272	164,868	43,220	63,655	271,743	24,471	
Nontaxable [2]	5,181	14,988,519							
Taxable	5,492	23,460,239	247,272	164,868	43,220	63,655	271,743	24,471	

ILLINOIS

Under $1,000 [2]	8,536	$5,025,840							
Under $1,000	1,081	752,871	$6,621	$8,828			$8,828	$2,207	
$1,000 to $2,000 [2]	38,421	61,200,076							
$1,000 to $2,000	51,558	89,805,283	88,222	117,629			117,629	29,407	
$2,000 to $3,000 [2]	30,850	76,192,430							
$2,000 to $3,000	51,171	123,117,508	460,960	614,614			614,614	153,654	
$3,000 to $4,000 [2]	36,971	129,876,189							
$3,000 to $4,000	27,399	96,252,196	411,108	548,144			548,144	137,036	
$4,000 to $5,000 [2]	12,560	54,613,974							
$4,000 to $5,000	31,894	142,570,676	405,366	540,488			540,488	135,122	
$5,000 to $6,000 [2]	1,411	7,586,638							
$5,000 to $6,000	19,234	105,216,344	403,936	508,569			508,569	104,633	
$6,000 to $7,000 [2]	558	3,599,566							
$6,000 to $7,000	12,951	83,727,072	427,286	522,244			522,244	94,958	
$7,00 to $8,000 [2]	349	2,602,042							
$7,000 to $8,000	9,246	69,147,231	421,511	510,690			510,690	89,179	
$8,000 to $9,000 [2]	233	1,967,664							
$8,000 to $9,000	6,756	57,345,760	424,617	507,794			507,794	83,177	
$9,000 to $10,000 [2]	206	1,966,975							

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

ILLINOIS—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$9,000 to $10,000	5,247	$49,827,102	$431,557	$513,019	----------	----------	$513,019	$81,462	----------
$10,000 to $11,000	4,122	43,217,966	440,155	498,657	$20,301	----------	518,958	78,803	----------
$11,000 to $12,000	3,350	38,483,157	443,498	470,464	49,907	----------	520,371	76,873	----------
$12,000 to $13,000	2,686	33,531,970	454,335	456,579	67,539	----------	524,118	69,783	----------
$13,000 to $14,000	2,261	30,490,201	479,043	470,592	78,656	----------	549,248	70,205	----------
$14,000 to $15,000	1,880	27,244,970	478,368	452,610	93,621	----------	546,231	67,863	----------
$15,000 to $20,000	6,063	104,390,489	2,409,402	2,002,285	730,162	----------	2,732,447	323,045	----------
$20,000 to $25,000	3,271	72,853,874	2,482,305	1,602,054	1,121,016	----------	2,723,070	240,765	----------
$25,000 to $30,000	1,968	53,800,523	2,424,602	1,247,610	1,341,151	----------	2,588,761	164,159	----------
$30,000 to $40,000	2,284	78,840,741	4,554,412	1,912,265	2,836,212	$111,493	4,859,970	203,465	$102,093
$40,000 to $50,000	1,235	54,907,356	4,044,293	1,311,124	2,646,944	256,821	4,214,889	117,285	53,311
$50,000 to $60,000	750	40,950,293	3,567,133	944,971	2,439,914	299,320	3,684,205	71,661	45,411
$60,000 to $70,000	535	34,428,340	3,351,629	707,294	2,323,616	421,265	3,452,175	51,301	49,245
$70,000 to $80,000	351	26,382,173	2,839,052	541,436	2,001,773	409,831	2,953,040	34,084	79,904
$80,000 to $90,000	274	23,309,261	2,590,790	438,759	1,863,636	482,703	2,785,098	28,598	165,710
$90,000 to $100,000	202	19,160,271	2,416,039	367,680	1,689,795	392,583	2,450,058	22,297	11,722
$100,000 to $150,000	452	54,800,680	7,498,038	913,247	5,517,868	1,209,443	7,640,558	49,880	92,640
$150,000 to $200,000	195	33,377,380	5,098,377	561,734	3,811,298	833,277	5,206,309	22,267	85,665
$200,000 to $250,000	110	24,379,281	3,713,509	269,029	2,434,296	1,028,205	3,731,530	10,616	7,405
$250,000 to $300,000	68	18,627,672	2,967,451	266,073	1,856,361	853,513	2,975,947	7,029	1,467
$300,000 to $400,000	72	24,912,664	4,000,641	308,751	2,470,070	1,229,654	4,008,475	7,222	612
$400,000 to $500,000	36	16,043,187	2,595,290	236,393	1,601,936	837,388	2,675,717	4,786	75,641
$500,000 to $750,000	23	13,107,590	1,887,288	83,769	1,280,265	593,936	1,957,970	2,245	68,437
$750,000 to $1,000,000	14	12,094,497	2,005,621	35,663	1,409,978	564,576	2,010,217	1,306	3,290
$1,000,000 to $1,500,000	12	14,016,374	2,309,728	72,523	1,456,583	782,290	2,311,396	1,219	449
$1,500,000 to $2,000,000	4	6,956,354	1,223,045	----------	986,018	237,646	1,223,664	55	564
$2,000,000 to $3,000,000	5	11,694,056	1,839,308	84,223	839,293	916,348	1,839,864	556	----------
$3,000,000 to $4,000,000	1	(3)	(3)	----------	(3)	(3)	(3)	(3)	----------
$4,000,000 to $5,000,000	2	(3)	(3)	----------	(3)	(3)	(3)	(3)	----------

$5,000,000 and over	1	(3)	(3)		(3)	(3)	(3)	(3)	
Classes grouped [3]		19,513,817	2,201,825		907,396	1,294,544	2,201,940	115	
Total	378,859	2,093,908,574	73,796,361	20,647,804	43,875,605	12,754,836	77,278,245	2,638,318	843,566
Nontaxable [2]	130,095	344,631,394							
Taxable	248,764	1,749,277,180	73,796,361	20,647,804	43,875,605	12,754,836	77,278,245	2,638,318	843,566

INDIANA

Under $1,000 [1]	2,142	$1,310,134							
Under $1,000	110	72,269	$661	$881			$881	$220	
$1,000 to $2,000 [2]	9,059	14,118,333							
$1,000 to $2,000	13,295	23,030,076	24,205	32,273			32,273	8,068	
$2,000 to $3,000 [2]	8,019	19,740,653							
$2,000 to $3,000	8,114	18,905,099	64,251	85,668			85,668	21,417	
$3,000 to $4,000 [2]	9,733	34,046,980							
$3,000 to $4,000	3,879	13,911,908	30,817	41,089			41,089	10,272	
$4,000 to $5,000 [2]	3,467	15,122,619							
$4,000 to $5,000	4,972	22,333,961	45,774	61,033			61,033	15,259	
$5,000 to $6,000 [2]	425	2,294,723							
$5,000 to $6,000	2,882	15,787,617	54,693	70,344			70,344	15,651	
$6,000 to $7,000 [2]	193	1,249,778							
$6,000 to $7,000	2,051	13,263,962	59,710	74,281			74,281	14,571	
$7,000 to $8,000 [2]	104	770,573							
$7,000 to $8,000	1,494	11,185,436	62,441	76,532			76,532	14,091	
$8,000 to $9,000 [2]	95	814,148							
$8,000 to $9,000	1,016	8,608,484	56,511	68,003			68,003	11,492	
$9,000 to $10,000 [2]	62	589,084							
$9,000 to $10,000	807	7,660,338	59,506	71,741			71,741	12,235	
$10,000 to $11,000	675	7,079,586	63,644	70,895	$3,571		74,466	10,822	
$11,000 to $12,000	567	6,518,757	68,819	71,855	8,613		80,468	11,649	
$12,000 to $13,000	399	4,985,156	59,009	58,499	9,880		68,379	9,370	
$13,000 to $14,000	324	4,381,440	58,372	57,039	11,286		68,325	9,953	
$14,000 to $15,000	285	4,127,113	64,673	60,862	14,094		74,956	10,283	
$15,000 to $20,000	971	16,608,067	345,982	276,935	113,091		390,026	44,044	
$20,000 to $25,000	471	10,429,142	323,507	201,315	156,452		357,767	34,260	
$25,000 to $30,000	294	8,050,093	336,828	160,044	198,278		358,322	21,494	
$30,000 to $40,000	284	9,720,028	635,382	305,307	351,763	$2,618	659,688	22,849	$1,457
$40,000 to $50,000	152	6,799,050	483,413	139,626	331,506	24,956	496,088	11,994	681
$50,000 to $60,000	88	4,765,620	405,763	100,428	278,910	35,904	415,242	7,373	2,106
$60,000 to $70,000	60	3,898,612	362,696	55,503	261,019	53,453	369,975	5,423	1,856
$70,000 to $80,000	45	3,372,144	347,808	53,450	257,959	47,564	358,973	4,382	6,783
$80,000 to $90,000	34	2,877,193	325,201	48,602	231,889	52,212	332,703	3,781	3,721
$90,000 to $100,000	19	1,780,088	212,656	23,445	142,032	49,858	215,335	1,673	1,006

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

INDIANA—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$100,000 to $150,000	44	$5,294,069	$721,658	$87,526	$518,876	$120,777	$727,179	$5,333	$188
$150,000 to $200,000	19	3,271,934	453,805	31,187	278,286	146,743	456,216	1,533	878
$200,000 to $250,000	11	2,422,700	408,321	50,747	281,320	76,924	408,991	670	
$250,000 to $300,000	13	3,537,480	570,135	43,944	395,428	132,554	571,926	1,791	
$300,000 to $400,000	9	3,125,891	417,609	6,920	140,621	270,534	418,075	466	
$400,000 to $500,000	11	4,762,414	801,774	95,014	441,479	267,157	803,650	1,345	531
$500,000 to $750,000	6	3,725,216	489,080	16,043	97,211	376,189	489,443	363	
$750,000 to $1,000,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$1,000,000 to $1,500,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		3,086,496	469,343	15,853	223,305	230,652	469,810	467	
Total	76,703	349,434,464	8,884,047	2,612,884	4,746,869	1,888,095	9,247,848	344,594	19,207
Nontaxable [2]	33,299	90,057,025							
Taxable	43,404	259,377,439	8,884,047	2,612,884	4,746,869	1,888,095	9,247,848	344,594	19,207

IOWA

Under $1,000 [2]	1,317	$726,143							
Under $1,000	229	134,570	$502	$670			$670	$168	
$1,000 to $2,000 [2]	4,401	6,996,016							
$1,000 to $2,000	5,783	9,936,822	14,307	19,076			19,076	4,769	
$2,000 to $3,000 [2]	5,090	12,683,775							
$2,000 to $3,000	5,259	12,592,946	49,133	65,510			65,510	16,377	
$3,000 to $4,000 [2]	6,327	22,304,674							
$3,000 to $4,000	3,624	12,959,494	43,681	58,241			58,241	14,560	

$4,000 to $5,000 [2]	2,755	11,915,154							
$4,000 to $5,000	4,416	19,571,925	41,803	55,737			55,737	13,934	
$5,000 to $6,000 [2]	111	600,434							
$5,000 to $6,000	1,079	5,895,511	21,804	27,110			27,110	5,306	
$6,000 to $7,000 [2]	30	191,853							
$6,000 to $7,000	827	5,375,220	27,872	33,225			33,225	5,353	
$7,000 to $8,000 [2]	21	155,166							
$7,000 to $8,000	622	4,663,334	28,847	33,773			33,773	4,926	
$8,000 to $9,000 [2]	15	128,962							
$8,000 to $9,000	495	4,204,097	30,876	35,517			35,517	4,641	
$9,000 to $10,000 [2]	15	142,625							
$9,000 to $10,000	438	4,171,116	36,642	42,180			42,180	5,538	
$10,000 to $11,000	373	3,903,488	35,633	39,348	$1,734		41,082	5,449	
$11,000 to $12,000	311	3,568,122	40,582	41,357	4,640		45,997	5,415	
$12,000 to $13,000	239	3,001,173	41,307	39,996	6,186		46,182	4,875	
$13,000 to $14,000	176	2,366,671	33,257	32,236	6,064		38,300	5,043	
$14,000 to $15,000	157	2,277,421	37,555	33,411	7,874		41,285	3,730	
$15,000 to $20,000	507	8,728,701	184,183	143,566	61,649		205,215	21,032	
$20,000 to $25,000	250	5,592,663	179,534	106,008	86,256		192,264	12,730	
$25,000 to $30,000	137	3,751,434	151,932	67,381	92,695		160,076	8,144	
$30,000 to $40,000	136	4,706,028	253,414	86,911	170,688	$4,664	262,263	8,343	$506
$40,000 to $50,000	84	3,711,895	255,223	68,539	184,443	8,617	261,599	6,072	304
$50,000 to $60,000	46	2,491,961	209,818	46,048	144,003	24,107	214,158	3,840	500
$60,000 to $70,000	16	1,032,991	106,915	24,287	65,004	19,452	108,743	1,456	372
$70,000 to $80,000	11	804,246	80,885	9,823	69,635	2,418	81,876	991	
$80,000 to $90,000	12	1,012,143	107,919	7,592	85,612	15,361	108,565	646	
$90,000 to $100,000	8	778,925	96,879	9,989	77,581	10,124	97,694	815	
$100,000 to $150,000	22	2,620,750	340,205	29,310	239,032	75,153	343,495	2,055	1,235
$150,000 to $200,000									
$200,000 to $250,000	2	405,166	56,135		42,383	13,787	56,170	35	
$250,000 to $300,000	2	572,519	98,916	5,592	86,030	7,371	98,993	77	
$300,000 to $400,000	3	1,050,540	185,033		185,088		185,088	55	
$400,000 to $500,000									
$500,000 to $750,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		2,709,360	519,307	4,028	513,704	1,967	519,699	392	
Total	45,349	190,436,034	3,310,099	1,166,461	2,130,301	183,021	3,479,783	166,767	2,917
Nontaxable [2]	20,082	55,844,802							
Taxable	25,267	134,591,232	3,310,099	1,166,461	2,130,301	183,021	3,479,783	166,767	2,917

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

KANSAS

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under $1,000 [2]	927	$560,288							
Under $1,000	97	48,054	$387	$516			$516	$129	
$1,000 to $2,000 [2]	3,514	5,603,738							
$1,000 to $2,000	3,709	6,426,380	10,165	13,553			13,553	3,388	
$2,000 to $3,000 [2]	4,523	11,278,424							
$2,000 to $3,000	2,662	6,404,072	24,836	33,115			33,115	8,279	
$3,000 to $4,000 [2]	5,902	20,747,158							
$3,000 to $4,000	1,861	6,717,950	20,863	27,818			27,818	6,955	
$4,000 to $5,000 [2]	2,468	10,733,718							
$4,000 to $5,000	2,740	12,276,984	28,676	38,234			38,234	9,558	
$5,000 to $6,000 [2]	221	1,199,679							
$5,000 to $6,000	1,744	9,543,660	34,170	43,004			43,004	8,834	
$6,000 to $7,000 [2]	84	537,043							
$6,000 to $7,000	1,166	7,534,148	37,396	43,900			43,900	6,504	
$7,000 to $8,000 [2]	42	316,230							
$7,000 to $8,000	782	5,857,840	36,532	41,993			41,993	5,461	
$8,000 to $9,000 [2]	29	245,656							
$8,000 to $9,000	559	4,716,649	35,616	40,360			40,360	4,744	
$9,000 to $10,000 [2]	19	179,298							
$9,000 to $10,000	439	4,153,764	35,433	40,053			40,053	4,620	
$10,000 to $11,000	309	3,236,797	32,718	34,315	$1,564		35,879	3,161	
$11,000 to $12,000	272	3,117,562	36,860	36,331	3,884		40,215	3,355	
$12,000 to $13,000	209	2,607,474	37,512	35,818	5,359		41,177	3,665	
$13,000 to $14,000	157	2,121,355	35,105	32,364	5,535		37,899	2,794	
$14,000 to $15,000	143	2,073,374	36,601	32,778	7,051		39,829	3,228	
$15,000 to $20,000	397	6,850,532	153,442	118,198	47,911		166,109	12,667	
$20,000 to $25,000	223	4,927,399	176,716	113,822	72,732		186,554	9,838	
$25,000 to $30,000	118	3,194,983	146,703	75,955	75,537		151,492	4,789	
$30,000 to $40,000	112	3,903,589	239,953	102,499	139,992	$2,413	244,904	4,951	
$40,000 to $50,000	62	2,760,405	223,935	82,692	139,525	5,293	227,510	3,575	
$50,000 to $60,000	28	1,543,958	140,830	35,203	95,070	11,836	142,109	1,279	
$60,000 to $70,000	15	972,208	88,017	18,510	71,565	5,850	95,925	530	$7,378

$70,000 to $80,000	10	754,069	94,241	19,933	47,523	27,387	94,843	602	
$80,000 to $90,000	6	507,850	58,431	6,524	29,101	23,278	58,903	472	
$90,000 to $100,000	6	575,495	77,331	14,116	46,980	16,765	77,861	530	
$100,000 to $150,000	12	1,417,202	184,957	30,370	127,880	28,927	187,177	1,146	1,074
$150,000 to $200,000	4	676,133	75,971	170	406	75,401	75,977	6	
$200,000 to $250,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$250,000 to $300,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$300,000 to $400,000	1	(3)	(3)			(3)	(3)		
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		1,073,284	137,480	1,238	35,590	100,879	137,707	227	
Total	35,575	157,394,402	2,240,877	1,113,382	953,205	298,029	2,364,616	115,287	8,452
Nontaxable [2]	17,729	51,401,232							
Taxable	17,846	105,993,170	2,240,877	1,113,382	953,205	298,029	2,364,616	115,287	8,452

KENTUCKY

Under $1,000 [2]	537	$303,884							
Under $1,000	65	33,946	$17	$23			$23	$6	
$1,000 to $2,000 [2]	3,654	5,880,976							
$1,000 to $2,000	4,309	7,474,112	11,541	15,388			15,388	3,847	
$2,000 to $3,000 [2]	2,838	7,000,921							
$2,000 to $3,000	3,437	8,103,134	29,581	39,441			39,441	9,860	
$3,000 to $4,000 [2]	3,690	12,964,664							
$3,000 to $4,000	1,931	6,864,625	23,285	31,047			31,047	7,762	
$4,000 to $5,000 [2]	1,486	6,467,059							
$4,000 to $5,000	2,625	11,767,248	32,786	43,714			43,714	10,928	
$5,000 to $6,000 [2]	325	1,776,438							
$5,000 to $6,000	1,673	9,155,939	34,341	42,536			42,536	8,195	
$6,000 to $7,000 [2]	131	842,638							
$6,000 to $7,000	1,192	7,724,988	36,216	44,042			44,042	7,826	
$7,000 to $8,000 [2]	92	687,119							
$7,000 to $8,000	857	6,406,737	34,387	41,184			41,184	6,797	
$8,000 to $9,000 [2]	57	482,071							
$8,000 to $9,000	645	5,449,665	34,484	40,652			40,652	6,168	
$9,000 to $10,000 [2]	60	570,570							

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

KENTUCKY—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$9,0000 to $10,00	448	$4,249,801	$32,491	$38,184			$38,184	$5,693	
$10,000 to $11,000	386	4,056,370	36,327	39,607	$1,991		41,598	5,271	
$11,000 to $12,000	315	3,610,629	36,659	37,001	4,689		41,690	5,031	
$12,000 to $13,000	291	3,633,853	43,507	41,136	7,786		48,922	5,415	
$13,000 to $14,000	213	2,856,572	35,264	31,978	7,296		39,274	4,010	
$14,000 to $15,000	173	2,509,991	37,972	33,405	8,669		42,074	4,102	
$15,000 to $20,000	561	9,649,011	197,142	147,204	67,553		214,757	17,615	
$20,000 to $25,000	337	7,537,492	222,904	121,788	117,203		238,991	16,087	
$25,000 to $30,000	178	4,859,041	192,514	83,300	118,305		201,605	9,091	
$30,000 to $40,000	222	7,697,198	420,930	148,478	282,831	$4,884	436,193	14,766	$497
$40,000 to $50,000	106	4,684,293	327,246	91,394	231,685	11,035	334,114	5,881	987
$50,000 to $60,000	54	2,937,727	234,181	47,094	167,619	25,782	240,495	3,875	2,439
$60,000 to $70,000	34	2,186,297	215,536	42,838	134,395	40,827	218,060	1,943	581
$70,000 to $80,000	15	1,122,180	119,260	18,541	93,057	8,845	120,443	862	321
$80,000 to $90,000	13	1,111,143	127,968	14,895	82,321	34,704	131,920	1,099	2,853
$90,000 to $100,000	10	955,492	129,315	25,278	96,266	8,512	130,056	741	
$100,000 to $150,000	23	2,823,692	381,658	35,068	228,995	118,708	382,771	1,083	30
$150,000 to $200,000	8	1,316,221	185,840	12,212	152,473	32,719	197,404	784	10,780
$200,000 to $250,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$250,000 to $300,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$300,000 to $400,000	6	2,088,761	320,813	19,116	184,872	117,450	321,438	625	
$400,000 to $500,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$500,000 to $750,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$750,000 to $1,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									

$5,000,000 and over									
Classes grouped [3]		2,739,715	493,569	61,496	336,986	95,690	494,172	603	
Total	33,004	172,582,213	4,027,734	1,388,040	2,324,992	499,156	4,212,188	165,966	18,488
Nontaxable [2]	12,870	36,976,340							
Taxable	20,134	135,605,873	4,027,734	1,388,040	2,324,992	499,156	4,212,188	165,966	18,488

LOUISIANA

Under $1,000 [2]	1,095	$636,860							
Under $1,000	33	12,181	$77	$102			$102	$25	
$1,000 to $2,000 [2]	4,664	6,970,992							
$1,000 to $2,000	3,563	6,232,478	9,703	12,938			12,938	3,235	
$2,000 to $3,000 [2]	3,799	9,458,420							
$2,000 to $3,000	3,386	7,989,763	27,878	37,170			37,170	9,292	
$3,000 to $4,000 [2]	4,670	16,374,129							
$3,000 to $4,000	1,942	6,911,255	22,955	30,607			30,607	7,652	
$4,000 to $5,000 [2]	2,049	8,966,510							
$4,000 to $5,000	2,906	13,044,295	36,472	48,629			48,629	12,157	
$5,000 to $6,000 [2]	307	1,666,990							
$5,000 to $6,000	2,337	12,795,770	57,270	72,511			72,511	15,241	
$6,000 to $7,000 [2]	114	736,754							
$6,000 to $7,000	1,555	10,039,909	56,097	68,765			68,765	12,668	
$7,000 to $8,000 [2]	80	587,777							
$7,000 to $8,000	1,058	7,870,495	54,781	65,659			65,659	10,878	
$8,000 to $9,000 [2]	53	455,904							
$8,000 to $9,000	724	6,125,608	49,411	57,779			57,779	8,368	
$9,000 to $10,000 [2]	42	400,482							
$9,000 to $10,000	466	4,408,187	43,454	50,115			50,115	6,661	
$10,000 to $11,000	386	4,049,078	43,261	47,060	$1,865		48,925	5,664	
$11,000 to $12,000	277	3,177,646	43,935	44,579	4,050		48,629	4,694	
$12,000 to $13,000	241	3,002,787	46,121	44,366	6,107		50,473	4,352	
$13,000 to $14,000	171	2,303,171	38,394	35,621	5,754		41,375	2,981	
$14,000 to $15,000	156	2,267,007	41,457	37,092	7,901		44,993	3,536	
$15,000 to $20,000	496	8,454,404	193,812	150,116	56,408		206,524	12,712	
$20,000 to $25,000	238	5,240,542	169,956	102,111	76,084		178,195	8,239	
$25,000 to $30,000	106	2,911,856	127,356	58,691	72,231		130,922	3,566	
$30,000 to $40,000	138	4,724,292	268,592	103,963	167,958	$2,322	274,243	5,369	$282
$40,000 to $50,000	76	3,402,097	256,422	85,587	158,492	15,526	259,605	3,183	
$50,000 to $60,000	46	2,510,965	207,444	45,484	145,073	19,865	210,422	2,418	560
$60,000 to $70,000	31	2,007,166	190,528	42,209	140,929	8,963	192,101	1,573	
$70,000 to $80,000	23	1,698,864	168,961	18,815	126,826	24,826	170,467	1,506	
$80,000 to $90,000	20	1,705,615	193,177	23,173	152,127	19,029	194,329	1,152	
$90,000 to $100,000	10	959,048	120,122	14,960	70,933	34,787	120,680	558	
$100,000 to $150,000	25	2,899,515	379,416	56,504	278,312	46,845	381,661	2,245	

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

LOUISIANA—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits: Normal tax	Tax before tax credits: Surtax	Tax before tax credits: 12½ per cent on capital net gain from sale of assets held more than 2 years	Tax before tax credits: Total	Tax credits: 25 per cent of tax on earned net income	Tax credits: 12½ per cent on capital net loss from sale of assets held more than 2 years
$150,000 to $200,000	6	$997,039	$171,015	$22,138	$149,368		$171,506	$491	
$200,000 to $250,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$250,000 to $300,000									
$300,000 to $400,000	1	(3)	(3)		(3)		(3)		(3)
$400,000 to $500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		1,258,310	156,772	19,356	155,715	$39,364	214,435	471	$57,192
Total	37,293	175,254,161	3,174,839	1,396,100	1,776,133	211,527	3,383,760	150,887	58,034
Nontaxable [2]	16,873	46,254,818							
Taxable	20,420	128,999,343	3,174,839	1,396,100	1,776,133	211,527	3,383,760	150,887	58,034

MAINE

Under $1,000 [2]	654	$375,152							
Under $1,000	61	35,598	$290	$387			$387	$97	
$1,000 to $2,000 [2]	2,392	3,737,844							
$1,000 to $2,000	2,086	3,578,056	5,633	7,510			7,510	1,877	
$2,000 to $3,000 [2]	2,159	5,364,932							
$2,000 to $3,000	1,451	3,430,588	12,424	16,565			16,565	4,141	
$3,000 to $4,000 [2]	2,392	8,367,788							
$3,000 to $4,000	805	2,884,040	9,193	12,258			12,258	3,065	

$4,000 to $5,000 [2]	873	3,847,080							
$4,000 to $5,000	1,094	4,906,607	11,767	15,689			15,689	3,922	
$5,000 to $6,000 [2]	160	862,765							
$5,000 to $6,000	940	5,158,911	19,159	24,111			24,111	4,952	
$6,000 to $7,000 [2]	79	509,196							
$6,000 to $7,000	625	4,044,219	19,304	23,583			23,583	4,279	
$7,000 to $8,000 [2]	45	334,209							
$7,000 to $8,000	480	3,582,122	20,951	24,840			24,840	3,889	
$8,000 to $9,000 [2]	26	218,900							
$8,000 to $9,000	373	3,161,560	21,255	24,936			24,936	3,681	
$9,000 to $10,000 [2]	19	178,332							
$9,000 to $10,000	300	2,841,081	22,167	25,532			25,532	3,365	
$10,000 to $11,000	220	2,306,920	20,138	21,769	$1,073		22,842	2,704	
$11,000 to $12,000	193	2,220,572	23,261	23,476	2,854		26,330	3,069	
$12,000 to $13,000	155	1,934,998	21,806	20,699	3,814		24,513	2,707	
$13,000 to $14,000	101	1,359,623	16,926	15,260	3,407		18,667	1,741	
$14,000 to $15,000	105	1,523,516	23,036	20,572	5,218		25,790	2,754	
$15,000 to $20,000	331	5,700,072	111,390	84,085	39,083		123,168	11,778	
$20,000 to $25,000	163	3,637,565	110,335	62,389	55,542		117,931	7,596	
$25,000 to $30,000	101	2,756,649	111,747	49,401	68,014		117,415	5,668	
$30,000 to $40,000	120	4,096,226	218,935	77,240	144,765	$5,456	227,461	7,647	$879
$40,000 to $50,000	66	2,945,105	211,159	61,234	139,704	16,919	217,857	4,075	2,623
$50,000 to $60,000	37	2,024,168	167,690	39,374	113,954	17,534	170,862	3,143	29
$60,000 to $70,000	23	1,469,284	140,906	21,410	91,194	30,310	142,914	2,008	
$70,000 to $80,000	12	906,748	98,125	15,399	78,864	4,539	98,802	364	313
$80,000 to $90,000	11	926,598	109,267	16,450	90,098	3,530	110,078	811	
$90,000 to $100,000	11	1,053,454	123,124	9,988	111,210	5,640	126,838	1,135	2,579
$100,000 to $150,000	27	3,173,549	414,063	31,860	317,324	67,340	416,524	1,940	521
$150,000 to $200,000	7	1,199,382	183,489	11,419	154,302	19,086	184,807	520	798
$200,000 to $250,000	2	452,983	83,181	9,662	73,916		83,578	397	
$250,000 to $300,000	3	826,566	124,552	14,641	53,412	56,785	124,838	286	
$300,000 to $400,000	2	720,254	119,599	9,419	81,539	28,645	119,603	4	
$400,000 to $500,000	2	935,406	145,251	4,485	92,222	48,941	145,648	397	
$500,000 to $750,000	1	(3)	(3)		(3)	(3)	(3)	(3)	
$750,000 to $1,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$1,000,000 to $1,500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		3,492,230	580,618	29,787	388,402	172,927	591,116	414	10,084
Total	18,710	103,080,848	3,300,741	825,430	2,109,911	477,652	3,412,993	94,426	17,826
Nontaxable [2]	8,799	23,796,198							
Taxable	9,911	79,284,650	3,300,741	825,430	2,109,911	477,652	3,412,993	94,426	17,826

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

MARYLAND

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under $1,000 [2]	1,877	$1,077,766							
Under $1,000	267	176,845	$1,525	$2,034			$2,034	$509	
$1,000 to $2,000 [2]	5,883	9,198,169							
$1,000 to $2,000	6,571	11,496,284	18,775	25,033			25,033	6,258	
$2,000 to $3,000 [2]	5,135	12,863,215							
$2,000 to $3,000	7,498	18,118,974	69,297	92,396			92,396	23,099	
$3,000 to $4,000 [2]	7,411	26,058,863							
$3,000 to $4,000	5,092	18,377,579	53,249	70,999			70,999	17,750	
$4,000 to $5,000 [2]	3,847	16,730,451							
$4,000 to $5,000	4,839	21,818,165	47,799	63,731			63,731	15,932	
$5,000 to $6,000 [2]	431	2,328,131							
$5,000 to $6,000	3,034	16,658,512	68,894	88,011			88,011	19,117	
$6,000 to $7,000 [2]	196	1,260,537							
$6,000 to $7,000	2,204	14,241,495	74,491	92,011			92,011	17,520	
$7,000 to $8,000 [2]	105	784,229							
$7,000 to $8,000	1,637	12,235,676	76,708	92,611			92,611	15,903	
$8,000 to $9,000 [2]	86	720,880							
$8,000 to $9,000	1,228	10,393,522	75,838	89,843			89,843	14,005	
$9,000 to $10,000 [2]	85	806,551							
$9,000 to $10,000	1,039	9,851,798	87,551	101,845			101,845	14,294	
$10,000 to $11,000	835	8,752,580	86,146	95,801	$3,992		99,793	13,647	
$11,000 to $12,000	703	8,060,633	93,239	95,002	10,211		105,213	11,974	
$12,000 to $13,000	524	6,539,864	84,450	82,943	12,896		95,839	11,389	
$13,000 to $14,000	446	6,008,702	86,233	81,709	15,347		97,056	10,823	
$14,000 to $15,000	424	6,158,908	100,222	91,277	21,120		112,397	12,175	
$15,000 to $20,000	1,287	22,225,044	508,177	398,624	158,807		557,431	49,254	
$20,000 to $25,000	693	15,440,345	519,653	321,023	235,648		556,671	37,018	
$25,000 to $30,000	443	12,068,402	548,760	281,810	293,704		575,514	26,754	
$30,000 to $40,000	482	16,541,580	979,284	395,531	589,661	$25,599	1,010,791	28,952	$2,555
$40,000 to $50,000	260	11,549,159	838,624	248,144	541,853	72,690	862,687	18,607	5,456
$50,000 to $60,000	121	6,618,448	569,601	139,470	372,613	71,779	583,862	9,406	4,855
$60,000 to $70,000	106	6,794,781	656,923	133,170	408,450	125,788	667,408	8,500	1,985

$70,000 to $80,000	57	4,223,221	444,032	68,191	311,416	72,501	452,108	3,464	4,612
$80,000 to $90,000	51	4,321,061	475,492	66,154	287,125	130,465	483,744	3,360	4,892
$90,000 to $100,000	41	3,908,262	480,883	67,345	301,882	114,813	484,040	3,026	131
$100,000 to $150,000	78	9,181,452	1,244,447	162,516	848,221	251,467	1,262,204	6,760	10,997
$150,000 to $200,000	37	6,356,078	988,454	104,697	715,033	171,387	991,117	2,095	568
$200,000 to $250,000	9	2,044,187	313,195	24,305	211,984	77,497	313,786	547	44
$250,000 to $300,000	8	2,277,274	312,914	41,666	321,717	45,716	409,099	734	95,451
$300,000 to $400,000	12	3,962,986	613,934	40,558	355,456	218,855	614,869	935	
$400,000 to $500,000	7	3,086,924	516,280	9,277	422,351	85,431	517,059	457	322
$500,000 to $750,000	2	(3)	(3)		(3)	(3)	(3)	(3)	
$750,000 to $1,000,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000	2	3,478,541	478,996	2,247	139,627	337,126	479,000	4	
$2,000,000 to $3,000,000	5	13,743,191	1,959,390	7,011	695,447	1,257,182	1,959,640	250	
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		2,131,950	386,230	33,332	272,807	80,352	386,491	261	
Total	65,099	390,671,215	13,859,686	3,710,317	7,547,368	3,138,648	14,396,333	404,779	131,868
Nontaxable [2]	25,056	71,828,792							
Taxable	40,043	318,842,423	13,859,686	3,710,317	7,547,368	3,138,648	14,396,333	404,779	131,868

MASSACHUSETTS

Under $1,000 [2]	9,217	$5,205,875							
Under $1,000	1,070	550,743	$4,444	$5,926			$5,926	$1,482	
$1,000 to $2,000 [2]	25,615	40,369,613							
$1,000 to $2,000	32,801	56,475,934	42,011	56,014			56,014	14,003	
$2,000 to $3,000 [2]	27,083	66,350,404							
$2,000 to $3,000	19,182	45,499,214	165,527	220,703			220,703	55,176	
$3,000 to $4,000 [2]	23,572	81,980,501							
$3,000 to $4,000	9,571	34,141,685	104,920	139,893			139,893	34,973	
$4,000 to $5,000 [2]	8,290	36,282,524							
$4,000 to $5,000	11,605	51,993,735	120,835	161,113			161,113	40,278	
$5,000 to $6,000 [2]	1,096	5,951,963							
$5,000 to $6,000	7,168	39,324,206	145,846	193,032			193,032	47,186	
$6,000 to $7,000 [2]	609	3,948,157							
$6,000 to $7,000	5,775	37,508,228	182,933	228,156			228,156	45,223	
$7,000 to $8,000 [2]	402	3,013,272							
$7,000 to $8,000	4,308	32,359,155	185,046	227,081			227,081	42,035	
$8,000 to $9,000 [2]	319	2,701,848							
$8,000 to $9,000	3,315	28,150,391	186,588	225,843			225,843	39,255	
$9,000 to $10,000 [2]	257	2,440,054							

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

MASSACHUSETTS—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$9,000 to $10,000	2,656	$25,333,803	$201,489	$241,574			$241,574	$40,085	
$10,000 to $11,000	2,414	25,291,790	217,162	244,308	$11,659		255,967	38,805	
$11,000 to $12,000	1,913	21,966,804	228,743	239,189	28,367		267,556	38,813	
$12,000 to $13,000	1,587	19,824,404	236,675	232,651	39,160		271,811	35,136	
$13,000 to $14,000	1,349	18,210,607	244,488	235,712	46,701		282,413	37,925	
$14,000 to $15,000	1,115	16,151,482	243,107	224,143	55,205		279,348	36,241	
$15,000 to $20,000	3,830	66,152,502	1,357,337	1,052,432	467,495		1,519,927	162,590	
$20,000 to $25,000	2,177	48,575,697	1,520,942	908,717	752,020		1,660,737	139,795	
$25,000 to $30,000	1,381	37,764,556	1,604,592	770,668	930,219		1,700,887	96,295	
$30,000 to $40,000	1,558	53,679,909	2,976,526	1,093,935	1,924,524	$85,084	3,103,543	108,746	$18,271
$40,000 to $50,000	894	39,984,881	2,819,734	828,152	1,913,328	201,478	2,942,958	68,375	54,849
$50,000 to $60,000	569	31,158,395	2,579,286	582,135	1,790,136	285,653	2,657,924	37,355	41,283
$60,000 to $70,000	391	25,204,123	2,382,085	426,475	1,681,639	333,205	2,441,319	26,429	32,805
$70,000 to $80,000	279	20,791,260	2,140,465	320,398	1,499,873	381,049	2,201,320	24,431	36,424
$80,000 to $90,000	180	15,324,291	1,692,400	228,690	1,265,624	270,682	1,764,996	15,334	57,262
$90,000 to $100,000	127	11,988,839	1,441,402	195,648	1,102,012	184,032	1,481,692	11,124	29,166
$100,000 to $150,000	359	43,648,664	5,759,380	598,178	4,333,369	1,008,248	5,939,795	30,528	149,887
$150,000 to $200,000	135	23,345,423	3,401,578	338,191	2,412,325	772,616	3,523,132	87,968	33,586
$200,000 to $250,000	72	15,942,107	2,586,048	229,601	2,008,256	365,719	2,603,576	7,324	10,204
$250,000 to $300,000	37	10,136,732	1,687,859	129,065	1,333,560	246,793	1,709,418	4,075	17,484
$300,000 to $400,000	30	10,406,059	1,678,661	105,905	1,166,863	421,340	1,694,108	3,165	12,282
$400,000 to $500,000	18	7,866,709	1,345,465	141,221	836,387	372,172	1,349,780	2,178	2,137
$500,000 to $750,000	16	10,199,774	1,663,614	89,325	1,018,467	557,644	1,665,436	1,625	197
$750,000 to $1,000,000	7	5,996,813	980,720	52,030	577,511	352,170	981,711	991	
$1,000,000 to $1,500,000	4	4,662,047	763,944	47,828	385,504	330,999	764,331	387	
$1,500,000 to $2,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$2,000,000 to $3,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									

$5,000,000 and over									
Classes grouped [3]		5,418,041	1,058,014	124,347	727,087	207,188	1,058,622	608	
Total	214,356	1,189,273,214	43,949,866	11,138,279	28,307,291	6,376,072	45,821,642	1,375,939	495,837
Nontaxable [2]	96,460	248,244,211							
Taxable	117,896	941,029,003	45,949,866	11,138,279	28,307,291	6,376,072	45,821,642	1,375,939	495,837

MICHIGAN

Under $1,000 [2]	4,404	$2,571,728							
Under $1,000	271	137,860	$992	$1,323			$1,323	$331	
$1,000 to $2,000 [2]	18,849	29,336,948							
$1,000 to $2,000	11,392	20,499,877	47,707	63,610			63,610	15,903	
$2,000 to $3,000 [2]	14,322	35,760,988							
$2,000 to $3,000	33,004	78,843,692	334,286	445,714			445,714	111,428	
$3,000 to $4,000 [2]	20,480	71,859,329							
$3,000 to $4,000	15,101	52,933,402	268,603	358,137			358,137	89,534	
$4,000 to $5,000 [2]	6,836	29,770,377							
$4,000 to $5,000	18,001	81,040,478	314,501	419,335			419,335	104,834	
$5,000 to $6,000 [2]	728	3,925,616							
$5,000 to $6,000	6,415	35,135,693	128,464	165,210			165,210	36,746	
$6,000 to $7,000 [2]	270	1,743,880							
$6,000 to $7,000	4,536	29,459,488	145,117	179,823			179,823	34,706	
$7,000 to $8,000 [2]	187	1,384,650							
$7,000 to $8,000	3,416	25,647,227	150,610	183,093			183,093	32,483	
$8,000 to $9,000 [2]	131	1,104,116							
$8,000 to $9,000	2,443	20,758,982	149,636	178,788			178,788	29,152	
$9,000 to $10,000 [2]	129	1,223,686							
$9,000 to $10,000	1,932	18,359,981	156,739	186,848			186,848	30,109	
$10,000 to $11,000	1,632	17,102,323	176,586	196,537	$7,914		204,451	27,865	
$11,000 to $12,000	1,330	15,271,719	172,516	181,172	19,349		200,521	28,005	
$12,000 to $13,000	1,027	12,812,176	163,678	163,495	25,169		188,664	24,986	
$13,000 to $14,000	900	12,141,973	179,710	174,329	31,620		205,949	26,239	
$14,000 to $15,000	719	10,403,507	177,237	165,412	35,763		201,175	23,938	
$15,000 to $20,000	2,481	42,725,746	963,381	789,508	297,843		1,087,351	123,970	
$20,000 to $25,000	1,283	28,608,851	944,173	594,837	438,878		1,033,715	89,542	
$25,000 to $30,000	810	22,089,815	983,053	503,639	538,793		1,042,432	59,379	
$30,000 to $40,000	893	30,698,571	1,753,482	683,615	1,100,904	$55,018	1,839,537	72,887	$13,168
$40,000 to $50,000	530	23,535,171	1,716,474	518,728	1,121,191	124,870	1,764,789	43,934	4,381
$50,000 to $60,000	328	17,816,723	1,526,267	373,362	1,006,023	188,809	1,568,194	29,497	12,430
$60,000 to $70,000	213	13,710,641	1,339,149	260,211	900,653	215,832	1,376,696	21,679	15,868
$70,000 to $80,000	159	11,918,976	1,247,088	202,512	857,495	220,572	1,280,579	14,117	19,374
$80,000 to $90,000	79	6,728,542	785,208	135,537	557,894	125,061	818,492	7,920	25,364
$90,000 to $100,000	86	8,179,544	980,213	122,669	691,094	185,175	998,938	8,094	10,631

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

MICHIGAN—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits: Normal tax	Tax before tax credits: Surtax	Tax before tax credits: 12½ per cent on capital net gain from sale of assets held more than 2 years	Tax before tax credits: Total	Tax credits: 25 per cent of tax on earned net income	Tax credits: 12½ per cent on capital net loss from sale of assets held more than 2 years
$100,000 to $150,000	235	$28,204,535	$3,723,014	$416,365	$2,524,650	$838,424	$3,779,439	$21,194	$35,231
$150,000 to $200,000	78	13,504,599	1,943,102	180,475	1,217,433	556,503	1,954,411	6,216	5,093
$200,000 to $250,000	46	10,225,587	1,565,619	127,807	1,003,336	439,760	1,570,903	5,190	94
$250,000 to $300,000	37	10,057,700	1,530,971	139,741	1,129,220	380,052	1,649,013	4,178	113,864
$300,000 to $400,000	37	12,892,552	1,940,559	82,376	1,266,651	649,345	1,998,372	3,343	54,470
$400,000 to $500,000	14	6,230,214	917,089	38,510	667,283	295,966	1,001,759	1,408	83,262
$500,000 to $750,000	14	8,539,380	1,282,830	79,166	880,776	449,372	1,409,314	1,194	125,290
$750,000 to $1,000,000	10	8,333,324	1,413,252	99,899	849,604	464,879	1,414,382	1,040	90
$1,000,000 to $1,500,000	5	5,993,652	996,717	40,408	623,161	333,668	997,237	520	
$1,500,000 to $2,000,000	6	10,782,739	1,681,001	54,707	814,172	812,921	1,681,800	799	
$2,000,000 to $3,000,000	4	8,949,685	1,631,564	35,107	1,330,579	266,249	1,631,935	371	
$3,000,000 to $4,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$4,000,000 to $5,000,000	1	(3)	(3)		(3)	(3)	(3)		
$5,000,000 and over									
Classes grouped [3]		12,029,588	2,169,211	2,810	1,809,537	357,100	2,169,447	236	
Total	175,806	950,085,831	35,599,799	8,544,815	21,746,985	6,959,576	37,251,376	1,132,967	518,610
Nontaxable [2]	66,336	178,681,318							
Taxable	109,470	771,404,513	35,599,799	8,544,815	21,746,985	6,959,576	37,251,376	1,132,967	518,610

MINNESOTA

Under $1,000 [2]	1,950	$1,139,383							
Under $1,000	164	109,581	$1,067	$1,422			$1,422	$355	
$1,000 to $2,000 [2]	6,605	10,179,193							
$1,000 to $2,000	11,125	19,003,326	28,206	37,608			37,608	9,402	
$2,000 to $3,000 [2]	5,915	14,827,052							
$2,000 to $3,000	5,731	13,428,528	50,098	66,797			66,797	16,699	
$3,000 to $4,000 [2]	7,532	26,371,438							

$3,000 to $4,000	2,747	9,823,031	28,712	38,283			38,283	9,571	
$4,000 to $5,000 [2]	2,818	12,299,510							
$4,000 to $5,000	4,219	18,984,999	44,645	59,527			59,527	14,882	
$5,000 to $6,000 [2]	368	1,984,251							
$5,000 to $6,000	2,469	13,545,409	46,611	59,787			59,787	13,176	
$6,000 to $7,000 [2]	152	975,397							
$6,000 to $7,000	1,809	11,702,490	53,000	65,837			65,837	12,837	
$7,000 to $8,000 [2]	109	813,176							
$7,000 to $8,000	1,378	10,358,179	57,485	70,300			70,300	12,815	
$8,000 to $9,000 [2]	57	483,271							
$8,000 to $9,000	962	8,145,406	54,005	65,163			65,163	11,158	
$9,000 to $10,000 [2]	48	458,540							
$9,000 to $10,000	754	7,147,052	57,336	68,319			68,319	10,983	
$10,000 to $11,000	643	6,736,818	61,470	69,590	$3,063		72,653	11,183	
$11,000 to $12,000	483	5,548,503	59,912	63,083	7,112		70,195	10,283	
$12,000 to $13,000	376	4,677,095	54,810	54,637	9,183		63,820	9,010	
$13,000 to $14,000	326	4,398,834	60,831	59,693	11,356		71,049	10,218	
$14,000 to $15,000	264	3,823,756	58,133	53,965	13,127		67,092	8,959	
$15,000 to $20,000	851	14,629,125	293,566	232,707	101,903		334,610	41,044	
$20,000 to $25,000	454	10,105,200	306,918	184,789	153,586		338,375	31,457	
$25,000 to $30,000	279	7,680,803	319,739	149,061	190,126		339,187	19,448	
$30,000 to $40,000	325	11,210,486	606,369	222,086	404,824	$14,013	640,923	27,702	$6,852
$40,000 to $50,000	180	8,015,040	548,902	135,166	385,333	44,937	565,436	12,664	3,870
$50,000 to $60,000	99	5,389,234	427,092	86,704	309,594	41,272	437,570	8,884	1,594
$60,000 to $70,000	56	3,629,842	345,644	56,069	234,232	60,662	350,963	4,363	956
$70,000 to $80,000	40	2,970,142	311,620	50,850	234,611	31,569	317,030	4,183	1,227
$80,000 to $90,000	29	2,451,077	282,154	42,721	217,279	24,649	284,649	2,439	56
$90,000 to $100,000	23	2,193,653	275,188	37,653	205,076	35,526	278,255	3,067	
$100,000 to $150,000	46	5,594,217	722,717	57,292	537,955	139,595	734,842	4,485	7,640
$150,000 to $200,000	18	3,086,564	467,268	39,065	349,885	80,434	469,384	2,038	78
$200,000 to $250,000	11	2,557,942	417,049	19,158	355,966	43,415	418,539	1,490	
$250,000 to $300,000	7	1,903,658	284,435	2,718	208,383	73,775	284,876	363	78
$300,000 to $400,000	10	3,418,529	529,856	30,620	307,925	191,784	530,329	473	
$400,000 to $500,000	3	1,352,101	214,325	4,929	150,128	59,545	214,602	277	
$500,000 to $750,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$750,000 to $1,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		2,518,585	314,144	3,369	45,311	265,937	314,617	473	
Total	61,439	295,670,416	7,383,307	2,188,968	4,435,958	1,107,113	7,732,039	326,381	22,351
Nontaxable [2]	25,554	69,531,211							
Taxable	35,885	226,139,205	7,383,307	2,188,968	4,435,958	1,107,113	7,732,039	326,381	22,351

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

MISSISSIPPI

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under $1,000 [2]	945	$594,259							
Under $1,000	51	27,438	$237	$316			$316	$79	
$1,000 to $2,000 [2]	3,048	4,739,711							
$1,000 to $2,000	1,573	2,720,615	4,354	5,805			5,805	1,451	
$2,000 to $3,000 [2]	2,756	6,825,686							
$2,000 to $3,000	1,125	2,676,270	10,436	13,915			13,915	3,479	
$3,000 to $4,000 [2]	2,217	7,663,469							
$3,000 to $4,000	666	2,402,522	7,677	10,236			10,236	2,559	
$4,000 to $5,000 [2]	748	3,263,210							
$4,000 to $5,000	1,015	4,549,307	10,904	14,539			14,539	3,635	
$5,000 to $6,000 [2]	93	499,495							
$5,000 to $6,000	661	3,618,212	12,818	15,852			15,852	3,034	
$6,000 to $7,000 [2]	32	204,464							
$6,000 to $7,000	450	2,898,739	14,108	16,513			16,513	2,405	
$7,000 to $8,000 [2]	22	160,253							
$7,000 to $8,000	313	2,346,615	14,959	17,211			17,211	2,252	
$8,000 to $9,000 [2]	17	145,066							
$8,000 to $9,000	243	2,057,357	14,228	16,117			16,117	1,889	
$9,000 to $10,000 [2]	12	113,288							
$9,000 to $10,000	167	1,585,957	13,472	15,291			15,291	1,819	
$10,000 to $11,000	136	1,431,687	13,855	14,778	$699		15,477	1,622	
$11,000 to $12,000	90	1,032,757	12,499	12,404	1,326		13,730	1,231	
$12,000 to $13,000	89	1,107,608	13,259	12,164	2,126		14,290	1,031	
$13,000 to $14,000	61	821,245	12,708	11,558	2,008		13,566	858	
$14,000 to $15,000	61	885,293	16,171	14,155	3,115		17,270	1,099	
$15,000 to $20,000	157	2,713,576	59,902	45,577	18,607		64,184	4,282	
$20,000 to $25,000	80	1,759,861	60,286	37,851	25,423		63,274	2,988	
$25,000 to $30,000	49	1,332,537	59,459	28,766	32,409		61,175	1,716	
$30,000 to $40,000	42	1,445,028	90,162	38,567	50,129	$2,742	91,438	1,276	
$40,000 to $50,000	13	580,246	41,445	14,021	28,030	96	42,147	702	
$50,000 to $60,000	15	824,466	73,346	21,884	45,933	6,618	74,435	1,089	
$60,000 to $70,000	3	200,268	18,995	2,508	16,535		19,043	48	

$70,000 to $80,000	3	225,671	16,981	3,818	7,120	6,257	17,195	214	
$80,000 to $90,000	5	423,973	49,715	6,643	43,856		50,499	719	$65
$90,000 to $100,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$100,000 to $150,000	2	247,422	39,216	7,109	32,340	290	39,739	412	111
$150,000 to $200,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$200,000 to $250,000									
$250,000 to $300,000									
$300,000 to $400,000	1	(3)	(3)	(3)	(3)		(3)	(3)	(3)
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		755,113	135,237	23,184	105,159	7,842	136,185	614	334
Total	16,964	64,878,684	816,429	420,782	414,815	23,845	859,442	42,503	510
Nontaxable [2]	9,890	24,208,901							
Taxable	7,074	40,669,783	816,429	420,782	414,815	23,845	859,442	42,503	510

MISSOURI

Under $1,000 [2]	2,355	$1,468,762							
Under $1,000	187	101,047	$542	$723			$723	$181	
$1,000 to $2,000 [2]	11,914	19,004,306							
$1,000 to $2,000	13,142	22,635,096	33,910	45,214			45,214	11,304	
$2,000 to $3,000 [2]	11,358	27,951,948							
$2,000 to $3,000	8,216	19,291,587	72,434	96,579			96,579	24,145	
$3,000 to $4,000 [2]	11,673	40,917,021							
$3,000 to $4,000	5,233	18,887,727	49,813	66,417			66,417	16,604	
$4,000 to $5,000 [2]	3,765	16,317,226							
$4,000 to $5,000	6,920	30,960,049	70,624	94,165			94,165	23,541	
$5,000 to $6,000 [2]	518	2,811,528							
$5,000 to $6,000	4,135	22,647,185	81,367	103,919			103,919	22,552	
$6,000 to $7,000 [2]	279	1,793,545							
$6,000 to $7,000	2,974	19,249,004	91,951	114,781			114,781	22,830	
$7,000 to $8,000 [2]	156	1,164,380							
$7,000 to $8,000	2,098	15,652,536	87,915	108,402			108,402	20,487	
$8,000 to $9,000 [2]	147	1,248,771							
$8,000 to $9,000	1,602	13,572,354	90,404	110,168			110,168	19,764	
$9,000 to $10,000 [2]	113	1,068,900							

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

MISSOURI—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$9,000 to $10,000	1,281	$12,159,759	$95,037	$113,886			$113,886	$18,849	
$10,000 to $11,000	1,113	11,664,480	97,185	110,868	$5,299		116,167	18,982	
$11,000 to $12,000	868	9,971,461	101,357	107,758	13,062		120,820	19,463	
$12,000 to $13,000	690	8,623,283	101,911	103,351	17,189		120,540	18,629	
$13,000 to $14,000	537	7,258,949	96,913	94,690	19,170		113,860	16,947	
$14,000 to $15,000	472	6,832,746	107,797	101,794	23,442		125,236	17,439	
$15,000 to $20,000	1,632	28,135,533	563,509	446,672	198,285		644,957	81,448	
$20,000 to $25,000	917	20,434,576	618,597	369,711	312,432		682,143	63,546	
$25,000 to $30,000	560	15,349,220	632,315	293,273	381,244		674,517	42,202	
$30,000 to $40,000	594	20,550,439	1,125,171	413,658	753,738	$22,786	1,190,182	51,314	$13,697
$40,000 to $50,000	282	12,559,370	870,136	234,837	615,054	47,944	897,835	25,603	2,096
$50,000 to $60,000	170	9,263,878	758,852	167,697	563,694	48,004	779,395	14,921	5,622
$60,000 to $70,000	109	7,004,500	670,923	122,940	486,412	74,651	684,003	9,231	3,849
$70,000 to $80,000	98	7,283,497	757,358	105,493	589,462	72,257	767,212	8,916	938
$80,000 to $90,000	82	6,896,930	776,758	101,144	604,393	80,138	785,675	8,220	697
$90,000 to $100,000	39	3,693,392	455,634	57,652	329,507	73,358	460,517	3,658	1,225
$100,000 to $150,000	97	11,792,037	1,627,898	163,557	1,271,602	202,083	1,637,242	8,052	1,292
$150,000 to $200,000	36	6,055,822	917,001	81,028	685,334	156,027	922,389	3,575	1,813
$200,000 to $250,000	20	4,501,362	663,115	43,163	400,369	229,554	673,086	2,281	7,690
$250,000 to $300,000	10	2,689,173	432,353	36,723	323,304	74,278	434,305	1,046	906
$300,000 to $400,000	4	1,389,000	228,319	9,633	163,901	55,074	228,608	286	3
$400,000 to $500,000	5	2,271,748	377,753	31,914	231,371	115,258	378,543	790	
$500,000 to $750,000	1	(3)	(3)		(3)	(3)	(3)		
$750,000 to $1,000,000	1	(3)	(3)		(3)	(3)	(3)		
$1,000,000 to $1,500,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,500,000 to $2,000,000	1	(3)	(3)		(3)	(3)	(3)	(3)	
$2,000,000 to $3,000,000	1	(3)	(3)			(3)	(3)		
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									

$5,000,000 and over									
Classes grouped [3]		8,371,003	1,083,404	9,555	132,739	941,271	1,083,565	161	
Total	96,407	501,495,130	13,738,256	4,061,365	8,121,003	2,192,683	14,375,051	596,967	39,828
Nontaxable [2]	42,278	113,746,387							
Taxable	54,129	387,748,743	13,738,256	4,061,365	8,121,003	2,192,683	14,375,051	596,967	39,828

MONTANA

Under $1,000 [2]	371	$211,992							
Under $1,000	21	12,549	$119	$158			$158	$39	
$1,000 to $2,000 [2]	2,434	4,013,541							
$1,000 to $2,000	3,406	5,876,848	8,820	11,760			11,760	2,940	
$2,000 to $3,000 [2]	1,935	4,725,597							
$2,000 to $3,000	2,276	5,334,855	19,772	26,363			26,363	6,591	
$3,000 to $4,000 [2]	2,466	8,807,048							
$3,000 to $4,000	775	2,765,067	8,470	11,294			11,294	2,824	
$4,000 to $5,000 [2]	1,075	4,673,920							
$4,000 to $5,000	1,127	5,093,085	11,116	14,821			14,821	3,705	
$5,000 to $6,000 [2]	95	505,260							
$5,000 to $6,000	753	4,124,039	15,370	18,802			18,802	3,432	
$6,000 to $7,000 [2]	22	140,120							
$6,000 to $7,000	467	3,007,846	14,000	16,382			16,382	2,382	
$7,000 to $8,000	19	141,287							
$7,000 to $8,000	324	2,417,832	14,879	17,078			17,078	2,199	
$8,000 to $9,000	11	94,659							
$8,000 to $9,000	217	1,843,665	12,983	14,883			14,883	1,900	
$9,000 to $10,000 [2]	9	86,283							
$9,000 to $10,000	143	1,348,815	12,407	13,830			13,830	1,423	
$10,000 to $11,000	129	1,352,652	13,181	14,386	$615		15,001	1,820	
$11,000 to $12,000	100	1,148,188	13,491	13,596	1,432		15,028	1,537	
$12,000 to $13,000	67	837,243	12,610	12,308	1,665		13,973	1,363	
$13,000 to $14,000	56	754,563	12,324	11,503	1,944		13,447	1,123	
$14,000 to $15,000	42	610,951	10,326	8,750	2,087		10,837	511	
$15,000 to $20,000	149	2,557,861	61,952	47,611	17,826		65,437	3,485	
$20,000 to $25,000	63	1,393,994	50,949	33,377	21,002		54,379	3,430	
$25,000 to $30,000	18	490,864	23,629	12,842	12,107		24,949	1,320	
$30,000 to $40,000	33	1,157,852	57,599	29,129	43,834	$6	72,969	15,370	
$40,000 to $50,000	19	867,867	63,140	19,555	44,663	1,073	65,291	985	$1,166
$50,000 to $60,000	7	383,907	28,676	5,582	21,582	4,466	31,630	304	2,650
$60,000 to $70,000	7	457,760	48,450	12,670	33,896	2,599	49,165	715	
$70,000 to $80,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$80,000 to $90,000									
$90,000 to $100,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

MONTANA—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$100,000 to $150,000	6	$710,610	$90,924	$12,407	$52,833	$32,063	$97,303	$266	$6,113
$150,000 to $200,000	4	717,115	107,403	6,977	87,348	14,196	108,521	311	807
$200,000 to $250,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$250,000 to $300,000									
$300,000 to $400,000									
$400,000 to $500,000									
$500,000 to $750,000	1	(3)	(3)		(3)		(3)		
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		988,288	155,354	8,766	124,885	22,125	155,776	422	
Total	18,651	69,654,023	867,944	394,830	467,719	76,528	939,077	60,397	10,736
Nontaxable [2]	8,437	23,399,707							
Taxable	10,214	46,254,316	867,944	394,830	467,719	76,528	939,077	60,397	10,736

NEBRASKA

Under $1,000 [2]	1,437	$833,983							
Under $1,000	105	56,267	$458	$611			$611	$153	
$1,000 to $2,000 [2]	4,181	6,355,990							
$1,000 to $2,000	3,242	5,626,541	9,412	12,549			12,549	3,137	
$2,000 to $3,000 [2]	4,000	10,050,260							
$2,000 to $3,000	2,778	6,599,733	25,581	34,108			34,108	8,527	
$3,000 to $4,000 [2]	4,558	15,801,002							
$3,000 to $4,000	1,596	5,740,494	16,432	21,910			21,910	5,478	

$4,000 to $5,000 [2]	1,520	6,632,249							
$4,000 to $5,000	2,560	11,516,563	28,658	38,210			38,210	9,552	
$5,000 to $6,000 [2]	227	1,217,203							
$5,000 to $6,000	1,665	9,093,239	33,101	41,049			41,049	7,948	
$6,000 to $7,000 [2]	73	467,801							
$6,000 to $7,000	1,014	6,564,198	31,765	38,501			38,501	6,736	
$7,000 to $8,000 [2]	40	289,920							
$7,000 to $8,000	711	5,296,147	30,491	36,164			36,164	5,673	
$8,000 to $9,000 [2]	32	269,798							
$8,000 to $9,000	436	3,701,000	26,542	31,281			31,281	4,739	
$9,000 to $10,000 [2]	16	151,587							
$9,000 to $10,000	355	3,376,253	27,946	32,606			32,606	4,660	
$10,000 to $11,000	257	2,694,913	25,831	28,569	$1,257		29,826	3,995	
$11,000 to $12,000	198	2,271,174	26,548	27,913	2,877		30,790	4,242	
$12,000 to $13,000	172	2,146,415	27,741	27,673	4,217		31,890	4,149	
$13,000 to $14,000	144	1,941,924	30,394	29,358	5,018		34,376	3,982	
$14,000 to $15,000	100	1,448,855	24,607	22,819	4,971		27,790	3,183	
$15,000 to $20,000	329	5,617,216	123,112	100,625	38,027		138,652	15,540	
$20,000 to $25,000	189	4,199,182	146,204	93,494	64,180		157,674	11,470	
$25,000 to $30,000	83	2,280,913	101,668	51,900	55,672		107,572	5,904	
$30,000 to $40,000	68	2,350,124	136,060	55,801	84,103	$2,393	142,297	4,778	$1,459
$40,000 to $50,000	33	1,474,228	108,702	34,330	72,993	4,712	112,035	3,287	46
$50,000 to $60,000	14	750,897	56,535	13,196	43,402	3,857	60,455	1,265	2,655
$60,000 to $70,000	16	1,038,668	86,495	13,277	63,107	11,846	88,230	1,735	
$70,000 to $80,000	4	298,684	30,094	3,669	11,907	15,134	30,710	616	
$80,000 to $90,000	3	248,544	30,050	5,177	25,204		30,381	331	
$90,000 to $100,000	7	676,891	79,588	8,778	40,483	30,887	80,148	560	
$100,000 to $150,000	3	357,068	47,797	5,420	35,908	6,898	48,226	429	
$150,000 to $200,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$200,000 to $250,000	1	(3)	(3)	(3)	(3)		(3)	(3)	(3)
$250,000 to $300,000									
$300,000 to $400,000									
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		695,155	115,935	13,146	105,575	60	118,781	745	2,101
Total	32,170	130,131,079	1,427,747	822,134	658,901	75,787	1,556,822	122,814	6,261
Nontaxable [2]	16,084	42,069,793							
Taxable	16,086	88,061,286	1,427,747	822,134	658,901	75,787	1,556,822	122,814	6,261

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

NEVADA

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under $1,000 [2]	75	$39,227							
Under $1,000									
$1,000 to $2,000 [2]	318	516,871							
$1,000 to $2,000	1,272	2,203,441	$3,328	$4,437			$4,437	$1,109	
$2,000 to $3,000 [2]	308	747,693							
$2,000 to $3,000	689	1,613,476	6,056	8,075			8,075	2,019	
$3,000 to $4,000 [2]	439	1,542,898							
$3,000 to $4,000	270	947,960	3,592	4,789			4,789	1,197	
$4,000 to $5,000 [2]	151	657,991							
$4,000 to $5,000	356	1,601,761	5,155	6,874			6,874	1,719	
$5,000 to $6,000 [2]	23	124,385							
$5,000 to $6,000	241	1,319,301	6,373	8,047			8,047	1,674	
$6,000 to $7,000 [2]	14	90,435							
$6,000 to $7,000	180	1,154,841	6,702	8,107			8,107	1,405	
$7,000 to $8,000 [2]	8	58,507							
$7,000 to $8,000	98	724,915	5,561	6,508			6,508	947	
$8,000 to $9,000 [2]	3	25,882							
$8,000 to $9,000	58	493,089	4,280	4,904			4,904	624	
$9,000 to $10,000 [2]	1	9,177							
$9,000 to $10,000	43	405,688	4,121	4,566			4,566	445	
$10,000 to $11,000	42	439,743	4,453	4,788	$182		4,970	517	
$11,000 to $12,000	21	242,316	3,210	3,255	290		3,545	335	
$12,000 to $13,000	12	149,263	2,414	2,404	293		2,697	283	
$13,000 to $14,000	7	93,801	1,070	1,089	145		1,234	164	
$14,000 to $15,000	12	173,236	2,804	2,394	584		2,978	174	
$15,000 to $20,000	29	502,250	10,478	7,774	3,468		11,242	764	
$20,000 to $25,000	13	282,172	9,062	5,657	4,045		9,702	640	
$25,000 to $30,000	4	111,473	2,864	65	2,866		2,931	67	
$30,000 to $40,000	7	241,969	13,637	4,781	8,936		13,717	80	
$40,000 to $50,000									
$50,000 to $60,000	2	108,535	8,207	1,222	3,522	$3,732	8,476	269	
$60,000 to $70,000	1	(3)	(3)		(3)	(3)	(3)		
$70,000 to $80,000									

$80,000 to $90,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$90,000 to $100,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$100,000 to $150,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$150,000 to $200,000									
$200,000 to $250,000									
$250,000 to $300,000									
$300,000 to $400,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		820,937	125,432	10,980	102,677	11,801	125,458	26	
Total	4,702	17,443,233	228,799	100,716	127,008	15,533	243,257	14,458	
Nontaxable [2]	1,340	3,813,066							
Taxable	3,362	13,630,167	228,799	100,716	127,008	15,533	243,257	14,458	

NEW HAMPSHIRE

Under $1,000 [2]	532	$325,420							
Under $1,000	47	28,958	$214	$285			$285	$71	
$1,000 to $2,000 [2]	1,970	3,060,856							
$1,000 to $2,000	1,982	3,403,892	5,234	6,979			6,979	1,745	
$2,000 to $3,000 [2]	1,702	4,230,598							
$2,000 to $3,000	1,305	3,097,007	11,153	14,871			14,871	3,718	
$3,000 to $4,000 [2]	1,592	5,555,585							
$3,000 to $4,000	703	2,519,877	7,309	9,745			9,745	2,436	
$4,000 to $5,000 [2]	530	2,341,860							
$4,000 to $5,000	1,061	4,763,669	11,670	15,560			15,560	3,890	
$5,000 to $6,000 [2]	136	740,843							
$5,000 to $6,000	564	3,096,391	10,099	12,762			12,762	2,663	
$6,000 to $7,000 [2]	73	471,446							
$6,000 to $7,000	437	2,853,816	13,455	16,313			16,313	2,858	
$7,000 to $8,000 [2]	47	353,461							
$7,000 to $8,000	254	1,924,866	9,287	11,245			11,245	1,958	
$8,000 to $9,000 [2]	31	263,612							
$8,000 to $9,000	222	1,889,855	11,840	13,840			13,840	2,000	
$9,000 to $10,000 [2]	34	318,821							
$9,000 to $10,000	201	1,911,467	13,952	16,035			16,035	2,083	

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

NEW HAMPSHIRE—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$10,000 to $11,000	126	$1,323,331	$10,165	$11,069	$627	----------	$11,696	$1,531	----------
$11,000 to $12,000	100	1,149,735	10,499	10,242	1,496	----------	11,738	1,239	----------
$12,000 to $13,000	106	1,319,412	14,499	13,789	2,569	----------	16,358	1,859	----------
$13,000 to $14,000	86	1,163,966	14,876	13,784	3,043	----------	16,827	1,951	----------
$14,000 to $15,000	44	637,047	7,671	6,595	2,180	----------	8,775	1,104	----------
$15,000 to $20,000	239	4,120,287	80,400	58,355	28,895	----------	87,250	6,850	----------
$20,000 to $25,000	114	2,555,663	75,969	40,893	39,966	----------	80,859	4,890	----------
$25,000 to $30,000	60	1,639,869	67,148	30,440	40,585	----------	71,025	3,877	----------
$30,000 to $40,000	66	2,270,702	123,308	43,419	78,209	$5,058	126,686	3,341	$37
$40,000 to $50,000	41	1,828,046	129,507	35,147	81,065	16,564	132,776	2,893	376
$50,000 to $60,000	17	903,244	65,879	10,750	42,765	12,816	66,331	452	----------
$60,000 to $70,000	15	976,670	85,358	11,384	51,266	23,522	86,172	814	----------
$70,000 to $80,000	6	450,837	45,304	5,585	27,237	12,756	45,578	274	----------
$80,000 to $90,000	9	763,168	69,806	6,395	57,634	16,220	80,249	576	9,867
$90,000 to $100,000	7	653,026	72,697	3,178	63,373	6,446	72,997	300	----------
$100,000 to $150,000	11	1,307,543	171,444	14,653	140,589	19,197	174,439	1,373	1,622
$150,000 to $200,000	6	1,050,591	151,400	14,310	96,185	42,495	152,990	620	970
$200,000 to $250,000	3	660,818	90,492	1,086	60,655	29,570	91,311	159	660
$250,000 to $300,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	----------
$300,000 to $400,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	----------
$400,000 to $500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	----------
$500,000 to $750,000	----------	----------	----------	----------	----------	----------	----------	----------	----------
$750,000 to $1,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	----------
$1,000,000 to $1,500,000	----------	----------	----------	----------	----------	----------	----------	----------	----------
$1,500,000 to $2,000,000	----------	----------	----------	----------	----------	----------	----------	----------	----------
$2,000,000 to $3,000,000	----------	----------	----------	----------	----------	----------	----------	----------	----------
$3,000,000 to $4,000,000	----------	----------	----------	----------	----------	----------	----------	----------	----------
$4,000,000 to $5,000,000	----------	----------	----------	----------	----------	----------	----------	----------	----------

$5,000,000 and over									
Classes grouped [3]		2,634,694	444,296	40,453	268,008	136,027	444,488	192	
Total	14,484	70,560,949	1,824,931	489,162	1,086,347	320,671	1,896,180	57,717	13,532
Nontaxable [2]	6,647	17,662,502							
Taxable	7,837	52,898,447	1,824,931	489,162	1,086,347	320,671	1,896,180	57,717	13,532

NEW JERSEY

Under $1,000 [2]	2,855	$1,617,917							
Under $1,000	633	356,435	$3,354	$4,472			$4,472	$1,118	
$1,000 to $2,000 [2]	15,704	25,144,183							
$1,000 to $2,000	27,120	47,138,044	74,938	99,917			99,917	24,979	
$2,000 to $3,000 [2]	17,681	43,570,441							
$2,000 to $3,000	23,302	55,315,258	203,341	271,122			271,122	67,781	
$3,000 to $4,000 [2]	24,318	86,326,464							
$3,000 to $4,000	10,522	37,683,943	114,091	152,121			152,121	38,030	
$4,000 to $5,000 [2]	10,854	47,041,474							
$4,000 to $5,000	13,231	59,474,281	148,621	198,162			198,162	49,541	
$5,000 to $6,000 [2]	968	5,188,468							
$5,000 to $6,000	10,573	57,687,633	207,120	257,350			257,350	50,230	
$6,000 to $7,000 [2]	385	2,479,253							
$6,000 to $7,000	7,171	46,433,888	254,344	307,362			307,362	53,018	
$7,000 to $8,000 [2]	251	1,880,186							
$7,000 to $8,000	5,030	37,686,958	217,280	265,450			265,450	48,170	
$8,000 to $9,000 [2]	169	1,428,784							
$8,000 to $9,000	3,795	32,183,485	217,675	264,521			264,521	46,846	
$9,000 to $10,000 [2]	132	1,258,687							
$9,000 to $10,000	2,882	27,468,633	222,650	269,138			269,138	46,488	
$10,000 to $11,000	2,360	24,778,834	231,205	264,223	$11,348		275,571	44,366	
$11,000 to $12,000	1,923	22,102,121	244,810	259,352	28,255		287,607	42,797	
$12,000 to $13,000	1,519	18,994,992	238,818	242,074	37,458		279,532	40,714	
$13,000 to $14,000	1,211	16,330,762	238,143	235,494	42,375		277,869	39,726	
$14,000 to $15,000	1,114	16,164,277	266,914	254,136	54,968		309,104	42,190	
$15,000 to $20,000	3,392	58,408,613	1,282,793	1,057,846	404,868		1,462,714	179,921	
$20,000 to $25,000	1,856	41,496,021	1,380,544	896,046	633,630		1,529,676	149,132	
$25,000 to $30,000	1,188	32,499,059	1,452,624	760,638	793,861		1,554,499	101,875	
$30,000 to $40,000	1,191	40,948,668	2,364,638	973,565	1,453,837	$55,046	2,482,448	111,481	$6,329
$40,000 to $50,000	618	27,702,465	2,153,691	646,332	1,435,130	133,565	2,215,027	56,627	4,709
$50,000 to $60,000	368	20,093,717	1,739,307	423,933	1,163,543	197,809	1,785,285	34,598	11,380
$60,000 to $70,000	270	17,619,115	1,782,108	374,959	1,230,435	210,106	1,815,500	26,277	7,115
$70,000 to $80,000	177	13,327,422	1,406,995	226,966	1,010,370	191,277	1,428,613	16,349	5,269
$80,000 to $90,000	107	9,033,342	1,085,702	197,716	760,966	138,640	1,097,322	10,174	1,446
$90,000 to $100,000	80	7,689,998	970,653	153,425	692,922	140,537	986,884	9,053	7,178

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

NEW JERSEY—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits: Normal tax	Tax before tax credits: Surtax	Tax before tax credits: 12½ per cent on capital net gain from sale of assets held more than 2 years	Tax before tax credits: Total	Tax credits: 25 per cent of tax on earned net income	Tax credits: 12½ per cent on capital net loss from sale of assets held more than 2 years
$100,000 to $150,000	254	$30,337,168	$4,149,164	$517,153	$2,899,240	$778,765	$4,195,158	$26,892	$19,102
$150,000 to $200,000	96	16,367,151	2,506,711	243,439	1,872,511	408,444	2,524,394	8,678	9,005
$200,000 to $250,000	55	12,263,899	1,956,113	180,103	1,491,659	329,454	2,001,216	5,026	40,077
$250,000 to $300,000	23	6,291,342	981,428	69,214	662,464	261,381	993,059	2,093	9,538
$300,000 to $400,000	37	12,838,027	2,222,083	226,349	1,525,293	475,149	2,226,791	4,708	----------
$400,000 to $500,000	16	7,009,131	1,158,174	84,960	734,613	340,278	1,159,851	1,677	----------
$500,000 to $750,000	15	8,395,609	1,377,159	29,069	1,026,589	333,581	1,389,239	12,080	----------
$750,000 to $1,000,000	5	4,229,794	856,897	64,439	802,802	910	868,151	290	10,964
$1,000,000 to $1,500,000	5	6,100,267	1,027,987	5,946	762,986	259,605	1,028,537	550	----------
$1,500,000 to $2,000,000	6	10,912,309	1,579,506	40,331	510,774	1,029,039	1,580,144	638	----------
$2,000,000 to $3,000,000	1	(3)	(3)	(3)	(3)	----------	(3)	(3)	----------
$3,000,000 to $4,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	----------
$4,000,000 to $5,000,000	1	(3)	(3)	----------	(3)	(3)	(3)	(3)	----------
$5,000,000 and over	1	(3)	(3)	----------	(3)	(3)	(3)	----------	----------
Classes grouped [3]	----------	18,099,546	2,594,313	22,205	895,946	1,676,421	2,594,572	259	----------
Total	195,467	1,117,398,064	38,911,894	10,539,528	22,938,843	6,960,007	40,438,378	1,394,372	132,112
Nontaxable [2]	73,317	215,935,857	----------	----------	----------	----------	----------	----------	----------
Taxable	122,150	901,462,207	38,911,894	10,539,528	22,938,843	6,960,007	40,438,378	1,394,372	132,112

NEW MEXICO

Under $1,000 [2]	226	$140,583	----------	----------	----------	----------	----------	----------	----------
Under $1,000	2	1,445	$17	$22	----------	----------	$22	$5	----------
$1,000 to $2,000 [2]	757	1,192,030	----------	----------	----------	----------	----------	----------	----------

$1,000 to $2,000	767	1,338,406	2,113	2,818			2,818	705	
$2,000 to $3,000 [2]	664	1,639,796							
$2,000 to $3,000	658	1,578,000	5,914	7,885			7,885	1,971	
$3,000 to $4,000 [2]	814	2,834,378							
$3,000 to $4,000	423	1,509,080	5,443	7,257			7,257	1,814	
$4,000 to $5,000 [2]	218	953,167							
$4,000 to $5,000	551	2,476,823	7,825	10,433			10,433	2,608	
$5,000 to $6,000 [2]	50	273,259							
$5,000 to $6,000	385	2,100,873	9,575	12,216			12,216	2,641	
$6,000 to $7,000 [2]	7	44,016							
$6,000 to $7,000	246	1,586,847	9,200	11,047			11,047	1,847	
$7,000 to $8,000 [2]	8	60,837							
$7,000 to $8,000	174	1,296,801	10,269	11,859			11,859	1,590	
$8,000 to $9,000 [2]	8	67,506							
$8,000 to $9,000	130	1,100,775	9,603	10,658			10,658	1,055	
$9,000 to $10,000 [2]	3	28,717							
$9,000 to $10,000	70	662,028	7,413	8,135			8,135	722	
$10,000 to $11,000	60	627,578	8,159	8,504	$280		8,784	625	
$11,000 to $12,000	43	491,369	7,743	7,654	614		8,268	525	
$12,000 to $13,000	33	408,916	6,295	5,870	765		6,635	340	
$13,000 to $14,000	16	217,557	4,541	4,156	578		4,734	193	
$14,000 to $15,000	27	389,203	8,104	7,352	1,282		8,634	530	
$15,000 to $20,000	51	844,052	25,151	21,077	5,089		26,166	1,015	
$20,000 to $25,000	23	514,071	18,713	11,216	7,992		19,208	495	
$25,000 to $30,000	16	439,672	19,049	8,371	11,009		19,380	331	
$30,000 to $40,000	16	551,056	30,732	11,217	20,115	$113	31,445	273	$440
$40,000 to $50,000	6	270,204	19,490	4,888	12,416	2,240	19,544	54	
$50,000 to $60,000	7	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$60,000 to $70,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$70,000 to $80,000									
$80,000 to $90,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$90,000 to $100,000									
$100,000 to $150,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$150,000 to $200,000									
$200,000 to $250,000									
$250,000 to $300,000									
$300,000 to $400,000									
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 $1,000,000									
$1,000,000 to $1,500,000									

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

NEW MEXICO—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		$649,103	$68,054	$14,239	$42,373	$12,234	$68,846	$792	
Total	6,462	26,288,148	283,403	186,874	102,513	14,587	303,974	20,131	$440
Nontaxable [2]	2,755	7,234,289							
Taxable	3,707	19,053,859	283,403	186,874	102,513	14,587	303,974	20,131	440

NEW YORK

Under $1,000 [2]	16,925	$9,140,797							
Under $1,000	2,698	1,205,692	$5,910	$7,880			$7,880	$1,970	
$1,000 to $2,000 [2]	80,237	120,016,331							
$1,000 to $2,000	99,287	170,009,433	217,826	290,435			290,435	72,609	
$2,000 to $3,000 [2]	64,842	150,796,806							
$2,000 to $3,000	82,043	196,503,779	680,710	907,613			907,613	226,903	
$3,000 to $4,000 [2]	84,798	291,095,284							
$3,000 to $4,000	44,062	156,084,378	482,233	642,977			642,977	160,744	
$4,000 to $5,000 [2]	32,261	140,367,346							
$4,000 to $5,000	58,366	262,658,842	585,342	780,457			780,457	195,115	
$5,000 to $6,000 [2]	3,126	16,850,425							
$5,000 to $6,000	35,738	195,899,425	753,885	965,416			965,416	211,531	
$6,000 to $7,000 [2]	1,380	8,896,116							
$6,000 to $7,000	25,892	167,758,738	863,577	1,071,777			1,071,777	208,200	
$7,000 to $8,000 [2]	879	6,564,971							
$7,000 to $8,000	19,523	150,068,097	945,362	1,156,101			1,156,101	210,739	

$8,000 to $9,000 [2]	641	5,437,282							
$8,000 to $9,000	14,790	125,622,021	927,596	1,119,882			1,119,882	192,286	
$9,000 to $10,000 [2]	556	5,283,568							
$9,000 to $10,000	12,175	115,691,817	1,007,209	1,212,328			1,212,328	205,119	
$10,000 to $11,000	9,689	101,529,598	1,020,159	1,163,341	$46,625		1,209,966	189,807	
$11,000 to $12,000	8,024	92,281,885	1,096,050	1,168,948	120,773		1,289,721	193,671	
$12,000 to $13,000	6,533	81,630,786	1,105,519	1,129,567	163,074		1,292,641	187,122	
$13,000 to $14,000	5,658	76,398,211	1,177,967	1,166,622	198,589		1,365,211	187,244	
$14,000 to $15,000	4,786	69,495,625	1,204,877	1,158,305	239,746		1,398,051	193,174	
$15,000 to $20,000	15,680	271,082,357	6,286,199	5,251,404	1,921,472		7,172,876	886,677	
$20,000 to $25,000	8,808	196,892,774	6,753,943	4,427,753	3,026,060		7,453,813	699,870	
$25,000 to $30,000	5,805	158,831,922	7,298,415	3,848,440	3,921,648		7,770,088	471,673	
$30,000 to $40,000	6,837	235,759,063	13,982,946	5,907,858	8,402,031	$405,020	14,714,909	589,046	$142,917
$40,000 to $50,000	3,862	172,311,753	12,915,459	4,206,852	8,325,583	786,665	13,319,100	331,329	72,312
$50,000 to $60,000	2,392	130,749,710	11,485,023	3,077,814	7,629,702	1,087,559	11,795,075	209,067	100,985
$60,000 to $70,000	1,776	114,860,527	11,522,446	2,689,431	7,880,473	1,238,489	11,808,393	170,140	115,807
$70,000 to $80,000	1,229	92,035,998	10,164,108	2,038,986	7,229,526	1,165,903	10,434,415	126,195	144,112
$80,000 to $90,000	903	76,406,835	9,181,517	1,737,591	6,527,456	1,087,692	9,352,739	90,273	80,949
$90,000 to $100,000	686	65,011,492	8,214,618	1,411,651	5,890,926	1,063,815	8,366,392	70,860	80,914
$100,000 to $150,000	1,768	214,934,163	30,467,284	4,588,376	22,233,236	4,148,725	30,970,337	191,451	311,602
$150,000 to $200,000	799	137,206,023	21,819,396	2,944,107	16,150,616	3,072,655	22,167,378	91,968	256,014
$200,000 to $250,000	408	90,833,136	14,984,901	1,784,416	10,637,128	2,651,408	15,072,952	59,673	28,378
$250,000 to $300,000	249	68,417,461	12,076,553	1,538,665	8,856,716	1,750,512	12,145,893	32,002	37,338
$300,000 to $400,000	305	105,024,129	19,271,670	2,215,529	13,982,566	3,217,879	19,415,974	38,325	105,979
$400,000 to $500,000	152	67,648,339	12,370,165	1,332,821	9,261,893	1,910,814	12,505,528	17,366	117,997
$500,000 to $750,000	190	114,802,433	20,406,165	1,825,636	14,322,871	4,375,080	20,523,587	22,257	95,165
$750,000 to $1,000,000	80	68,338,153	11,822,898	854,737	7,668,180	3,366,349	11,889,266	7,280	59,088
$1,000,000 to $1,500,000	65	77,191,730	14,270,022	1,112,001	10,236,439	2,930,830	14,279,270	6,813	2,435
$1,500,000 to $2,000,000	26	44,542,008	8,199,830	580,996	5,930,178	1,727,746	8,238,920	2,871	36,219
$2,000,000 to $3,000,000	22	52,420,209	8,790,565	469,542	5,058,650	3,284,596	8,812,788	2,211	20,012
$3,000,000 to $4,000,000	14	47,841,757	8,253,747	469,350	5,495,273	2,472,699	8,437,322	1,460	182,115
$4,000,000 to $5,000,000	2	9,890,237	1,287,268	5,036	136,971	1,145,460	1,287,467	199	
$5,000,000 and over	7	68,131,543	11,310,699	211,575	6,977,903	4,129,190	11,318,668	648	7,321
Total	766,974	5,398,451,005	305,210,059	68,472,216	198,472,304	47,019,086	313,963,606	6,755,888	1,997,659
Nontaxable [2]	285,645	754,448,926							
Taxable	481,329	4,644,002,079	305,210,059	68,472,216	198,472,304	47,019,086	313,963,606	6,755,888	1,997,659

NORTH CAROLINA

Under $1,000 [2]	1,548	$973,630							
Under $1,000	48	30,960	$306	$408			$408	$102	
$1,000 to $2,000 [2]	5,645	8,653,766							
$1,000 to $2,000	3,820	6,574,440	10,127	13,503			13,503	3,376	

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

NORTH CAROLINA—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$2,000 to $3,000 [2]	4,815	$11,861,022							
$2,000 to $3,000	2,074	4,902,459	$17,939	$23,919			$23,919	$5,980	
$3,000 to $4,000 [2]	4,565	15,790,189							
$3,000 to $4,000	1,333	4,788,741	14,282	19,042			19,042	4,760	
$4,000 to $5,000 [2]	1,583	6,924,187							
$4,000 to $5,000	2,007	9,061,413	20,045	26,727			26,727	6,682	
$5,000 to $6,000 [2]	178	965,001							
$5,000 to $6,000	1,156	6,320,327	20,874	25,807			25,807	4,933	
$6,000 to $7,000 [2]	103	662,599							
$6,000 to $7,000	810	5,247,248	22,526	27,494			27,494	4,968	
$7,000 to $8,000 [2]	89	668,286							
$7,000 to $8,000	562	4,201,789	22,411	26,814			26,814	4,403	
$8,000 to $9,000 [2]	59	499,302							
$8,000 to $9,000	413	3,507,219	23,627	27,585			27,585	3,958	
$9,000 to $10,000 [2]	46	439,393							
$9,000 to $10,000	355	3,358,948	24,399	29,174			29,174	4,775	
$10,000 to $11,000	276	2,889,819	25,221	27,514	$1,359		28,873	3,652	
$11,000 to $12,000	252	2,895,001	28,251	28,938	3,703		32,641	4,390	
$12,000 to $13,000	190	2,368,922	27,163	26,407	4,677		31,084	3,921	
$13,000 to $14,000	145	1,960,833	23,100	21,288	5,083		26,371	3,271	
$14,000 to $15,000	121	1,752,513	24,920	21,472	5,995		27,467	2,547	
$15,000 to $20,000	457	7,925,574	156,327	117,536	56,688		174,224	17,897	
$20,000 to $25,000	225	4,997,824	152,140	87,329	75,476		162,805	10,665	
$25,000 to $30,000	124	3,395,683	137,066	61,260	82,952		144,212	7,146	
$30,000 to $40,000	142	4,905,377	271,001	100,813	181,011	$1,082	282,906	9,916	$1,989
$40,000 to $50,000	84	3,798,851	269,603	74,884	193,734	5,660	274,278	4,675	
$50,000 to $60,000	31	1,674,563	133,492	27,997	102,708	7,064	137,769	2,569	1,708
$60,000 to $70,000	26	1,670,927	153,304	20,609	122,802	10,997	154,408	1,104	
$70,000 to $80,000	23	1,736,409	183,191	25,466	147,721	11,525	184,712	1,402	119
$80,000 to $90,000	18	1,534,339	166,354	23,158	117,028	27,352	167,538	1,184	
$90,000 to $100,000	11	1,055,079	120,886	9,879	88,483	23,291	121,653	580	187
$100,000 to $150,000	30	3,480,068	461,368	43,459	351,265	68,324	463,048	1,680	

$150,000 to $200,000	11	1,946,963	287,956	17,053	223,682	47,835	288,570	614	
$200,000 to $250,000	6	1,355,987	225,946	20,744	179,045	26,434	226,223	277	
$250,000 to $300,000	3	821,331	152,723	18,031	133,001	3,903	154,935	337	1,875
$300,000 to $400,000	3	1,067,904	198,624	17,550	169,176	12,116	198,842	218	
$400,000 to $500,000	3	1,300,267	217,726		189,006	28,767	217,773	47	
$500,000 to $750,000	4	2,196,775	344,275	7,264	222,453	115,067	344,784	447	62
$750,000 to $1,000,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,000,000 to $1,500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		3,754,899	582,697	3,504	334,775	244,748	583,027	330	
Total	33,398	155,916,827	4,519,870	1,022,628	2,991,823	634,165	4,648,616	122,806	5,940
Nontaxable [2]	18,631	47,437,375							
Taxable	14,767	108,479,452	4,519,870	1,022,628	2,991,823	634,165	4,648,616	122,806	5,940

NORTH DAKOTA

Under $1,000 [2]	617	$356,958							
Under $1,000	14	7,331	$81	$108			$108	$27	
$1,000 to $2,000 [2]	1,425	2,197,983							
$1,000 to $2,000	1,123	1,948,493	3,102	4,136			4,136	1,034	
$2,000 to $3,000 [2]	1,568	3,917,418							
$2,000 to $3,000	798	1,896,944	7,356	9,807			9,807	2,451	
$3,000 to $4,000 [2]	1,464	5,055,254							
$3,000 to $4,000	383	1,373,528	4,218	5,624			5,624	1,406	
$4,000 to $5,000 [2]	389	1,692,257							
$4,000 to $5,000	549	2,455,076	5,403	7,204			7,204	1,801	
$5,000 to $6,000 [2]	62	335,463							
$5,000 to $6,000	399	2,183,218	7,587	9,457			9,457	1,870	
$6,000 to $7,000 [2]	20	128,084							
$6,000 to $7,000	247	1,596,603	7,149	8,440			8,440	1,291	
$7,000 to $8,000 [2]	11	81,969							
$7,000 to $8,000	196	1,461,521	8,026	9,402			9,402	1,376	
$8,000 to $9,000 [2]	5	42,458							
$8,000 to $9,000	95	803,013	5,440	6,315			6,315	875	
$9,000 to $10,000 [2]	3	28,445							
$9,000 to $10,000	87	825,142	6,455	7,419			7,419	964	
$10,000 to $11,000	49	511,788	4,361	4,642	$259		4,901	540	
$11,000 to $12,000	41	473,713	5,704	5,987	619		6,606	902	
$12,000 to $13,000	46	572,201	7,593	7,363	1,132		8,495	902	
$13,000 to $14,000	26	349,978	4,736	4,227	899		5,126	390	

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

NORTH DAKOTA—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$14,000 to $15,000	21	$302,115	$4,730	$4,267	$959		$5,226	$496	
$15,000 to $20,000	66	1,108,240	25,235	20,224	7,137		27,361	2,126	
$20,000 to $25,000	26	576,167	16,843	9,294	8,511		17,805	962	
$25,000 to $30,000	12	330,919	16,505	8,521	8,321		16,842	337	
$30,000 to $40,000	11	367,864	24,554	11,886	11,511	$2,175	25,572	995	$23
$40,000 to $50,000	2	93,261	6,915	500	2,737	3,843	7,080	165	
$50,000 to $60,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$60,000 to $70,000	1	(3)	(3)	(3)		(3)	(3)		
$70,000 to $80,000									
$80,000 to $90,000									
$90,000 to $100,000									
$100,000 to $150,000									
$150,000 to $200,000									
$200,000 to $250,000									
$250,000 to $300,000									
$300,000 to $400,000									
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [2]		178,937	15,642	708	4,898	10,106	15,712	70	
Total	9,758	33,252,341	187,635	145,531	46,983	16,124	208,638	20,980	23
Nontaxable [2]	5,564	13,836,289							
Taxable	4,194	19,416,052	187,635	145,531	46,983	16,124	208,638	20,980	23

OHIO

Under $1,000 [2]	5,124	$3,007,037							
Under $1,000	373	212,984	$1,940	$2,586			$2,586	$646	
$1,000 to $2,000 [2]	24,942	39,414,623							
$1,000 to $2,000	38,351	66,248,360	79,462	105,950			105,950	26,488	
$2,000 to $3,000 [2]	20,931	51,720,060							
$2,000 to $3,000	23,223	54,835,599	194,072	258,762			258,762	64,690	
$3,000 to $4,000 [2]	26,050	91,425,762							
$3,000 to $4,000	11,728	42,402,617	111,827	149,103			149,103	37,276	
$4,000 to $5,000 [2]	8,274	36,120,491							
$4,000 to $5,000	17,038	76,175,244	149,386	199,181			199,181	49,795	
$5,000 to $6,000 [2]	1,305	7,100,834							
$5,000 to $6,000	8,737	47,972,166	170,458	217,358			217,358	46,900	
$6,000 to $7,000 [2]	671	4,328,101							
$6,000 to $7,000	6,306	40,727,962	188,364	234,272			234,272	45,908	
$7,000 to $8,000 [2]	435	3,256,966							
$7,000 to $8,000	4,658	34,798,610	194,949	238,587			238,587	43,638	
$8,000 to $9,000 [2]	349	2,957,992							
$8,000 to $9,000	3,371	28,627,519	185,878	226,092			226,092	40,214	
$9,000 to $10,000 [2]	256	2,421,010							
$9,000 to $10,000	2,740	26,009,478	200,165	241,216			241,216	41,051	
$10,000 to $11,000	2,149	22,505,604	191,978	218,433	$10,313		228,746	36,768	
$11,000 to $12,000	1,797	20,646,732	200,106	210,180	26,683		236,863	36,757	
$12,000 to $13,000	1,552	19,366,342	220,297	218,814	38,764		257,578	37,281	
$13,000 to $14,000	1,212	16,362,002	211,969	204,046	42,203		246,249	34,280	
$14,000 to $15,000	1,057	15,325,458	227,147	211,152	53,267		264,419	37,272	
$15,000 to $20,000	3,444	59,351,923	1,184,513	931,611	416,573		1,348,184	163,671	
$20,000 to $25,000	1,847	41,182,118	1,241,565	736,332	629,644		1,365,976	124,411	
$25,000 to $30,000	1,101	30,081,625	1,250,261	587,262	739,383		1,326,645	76,384	
$30,000 to $40,000	1,362	46,980,704	2,564,483	924,348	1,714,182	$49,326	2,687,856	109,149	$14,224
$40,000 to $50,000	706	31,490,513	2,200,708	599,005	1,519,523	148,000	2,266,528	57,417	8,403
$50,000 to $60,000	444	24,225,166	1,987,534	409,321	1,435,643	198,707	2,043,671	38,934	17,203
$60,000 to $70,000	276	17,796,820	1,624,742	251,311	1,128,831	285,372	1,665,514	20,614	20,158
$70,000 to $80,000	188	14,067,401	1,442,085	204,195	1,026,257	252,665	1,483,117	14,737	26,295
$80,000 to $90,000	118	9,978,409	1,099,834	118,785	763,731	229,750	1,112,266	8,593	3,839
$90,000 to $100,000	92	8,712,032	1,014,939	117,752	705,302	210,670	1,033,724	9,375	9,410
$100,000 to $150,000	237	28,412,884	3,756,838	325,477	2,826,850	646,630	3,798,957	21,902	20,217
$150,000 to $200,000	92	15,662,817	2,252,928	167,726	1,630,834	510,963	2,309,523	7,159	49,436
$200,000 to $250,000	57	12,705,285	1,858,897	117,692	1,076,470	675,626	1,869,788	4,738	6,153
$250,000 to $300,000	22	6,046,839	970,754	76,099	672,439	227,422	975,960	1,985	3,221
$300,000 to $400,000	30	10,208,834	1,737,405	135,182	1,274,484	333,600	1,743,266	2,916	2,945
$400,000 to $500,000	22	9,651,669	1,501,028	70,069	1,029,591	452,585	1,552,245	1,469	49,748
$500,000 to $750,000	25	14,451,984	2,196,306	87,046	1,090,611	1,021,009	2,198,666	1,464	896
$750,000 to $1,000,000	6	5,320,515	940,130	55,973	663,674	220,895	940,542	412	
$1,000,000 to $1,500,000	6	7,325,933	1,260,318	110,113	692,978	457,684	1,260,775	457	

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*[2]—Continued

OHIO—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits: Normal tax	Tax before tax credits: Surtax	Tax before tax credits: 12½ per cent on capital net gain from sale of assets held more than 2 years	Tax before tax credits: Total	Tax credits: 25 per cent of tax on earned net income	Tax credits: 12½ per cent on capital net loss from sale of assets held more than 2 years
$1,500,000 to $2,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$2,000,000 to $3,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		$6,133,190	$906,071	$8,046	$393,818	$504,875	$906,739	$668	
Total	222,707	1,153,756,214	35,519,337	8,969,077	21,602,048	6,425,779	36,996,904	1,245,419	$232,148
Nontaxable [2]	88,337	241,752,876							
Taxable	134,370	912,003,338	35,519,337	8,969,077	21,602,048	6,425,779	36,996,904	1,245,419	232,148

OKLAHOMA

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits: Normal tax	Tax before tax credits: Surtax	Tax before tax credits: 12½ per cent on capital net gain from sale of assets held more than 2 years	Tax before tax credits: Total	Tax credits: 25 per cent of tax on earned net income	Tax credits: 12½ per cent on capital net loss from sale of assets held more than 2 years
Under $1,000 [2]	1,317	$734,198							
Under $1,000	62	39,671	$319	$425			$425	$106	
$1,000 to $2,000 [2]	3,776	5,866,593							
$1,000 to $2,000	4,089	7,049,763	11,229	14,971			14,971	3,742	
$2,000 to $3,000 [2]	4,444	11,111,635							
$2,000 to $3,000	3,067	7,310,407	17,681	23,575			23,575	5,894	
$3,000 to $4,000 [2]	5,354	18,656,424							
$3,000 to $4,000	2,258	8,083,597	18,953	25,271			25,271	6,318	
$4,000 to $5,000 [2]	1,683	7,345,358							
$4,000 to $5,000	3,572	16,066,694	29,181	38,908			38,908	9,727	
$5,000 to $6,000 [2]	210	1,127,657							
$5,000 to $6,000	2,244	12,255,100	46,727	57,157			57,157	10,430	
$6,000 to $7,000 [2]	80	520,163							
$6,000 to $7,000	1,624	10,513,536	56,738	66,413			66,413	9,675	
$7,000 to $8,000 [2]	51	382,791							

$7,000 to $8,000	1,053	7,860,783	48,655	56,225			56,225	7,570	
$8,000 to $9,000 [2]	34	287,417							
$8,000 to $9,000	784	6,644,559	51,087	57,901			57,901	6,814	
$9,000 to $10,000 [2]	24	227,870							
$9,000 to $10,000	586	5,551,630	52,756	59,313			59,313	6,557	
$10,000 to $11,000	483	5,068,420	56,741	60,272	$2,596		62,868	6,127	
$11,000 to $12,000	395	4,540,134	57,265	57,622	5,888		63,510	6,245	
$12,000 to $13,000	316	3,943,535	60,644	58,299	7,824		66,123	5,479	
$13,000 to $14,000	269	3,632,090	60,795	57,750	9,274		67,024	6,229	
$14,000 to $15,000	214	3,101,054	63,054	57,357	10,600		67,957	4,903	
$15,000 to $20,000	671	11,512,934	306,287	248,948	79,506		328,454	22,167	
$20,000 to $25,000	369	8,239,236	283,844	199,446	127,750		327,196	43,352	
$25,000 to $30,000	212	5,762,256	276,230	145,710	139,881		285,591	9,361	
$30,000 to $40,000	221	7,646,043	487,265	214,395	280,369	$4,667	499,431	11,670	$496
$40,000 to $50,000	118	5,233,212	422,924	166,019	258,681	13,371	438,071	8,866	6,281
$50,000 to $60,000	58	3,147,949	299,703	96,048	189,926	18,152	304,126	4,074	349
$60,000 to $70,000	37	2,369,292	260,300	76,749	167,901	18,139	262,789	2,489	
$70,000 to $80,000	30	2,323,326	263,095	56,958	177,676	31,266	265,900	2,027	778
$80,000 to $90,000	19	1,581,039	198,621	44,189	117,921	38,362	200,472	1,851	
$90,000 to $100,000	13	1,234,633	135,472	16,189	53,141	67,490	136,820	1,348	
$100,000 to $150,000	29	3,500,394	509,669	80,035	360,149	72,368	512,552	2,883	
$150,000 to $200,000	20	3,467,645	533,974	88,897	352,627	120,347	561,871	2,311	25,586
$200,000 to $250,000	7	1,621,122	290,766	49,741	211,421	30,545	291,707	941	
$250,000 to $300,000	4	1,128,781	202,990	29,077	152,491	24,941	206,509	711	2,808
$300,000 to $400,000	2	649,627	112,688	9,645	86,050	16,997	112,692	4	
$400,000 to $500,000	3	1,295,793	246,419	39,143	163,671	44,042	246,856	437	
$500,000 to $750,000	1	(3)	(3)		(3)		(3)	(3)	(3)
$750,000 to $1,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$1,000,000 to $1,500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		3,707,295	770,052	92,461	634,199	46,187	772,847	693	2,102
Total	39,806	212,341,656	6,232,124	2,345,109	3,589,542	546,874	6,481,525	211,001	38,400
Nontaxable [2]	16,973	46,260,106							
Taxable	22,833	166,081,550	6,232,124	2,345,109	3,589,542	546,874	6,481,525	211,001	38,400

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

OREGON

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under $1,000 [2]	843	$465,775							
Under $1,000	63	32,099	$237	$316			$316	$79	
$1,000 to $2,000 [2]	3,908	6,392,734							
$1,000 to $2,000	4,639	8,011,898	12,347	16,463			16,463	4,116	
$2,000 to $3,000 [2]	3,780	9,352,062							
$2,000 to $3,000	3,692	8,696,273	33,432	44,576			44,576	11,144	
$3,000 to $4,000 [2]	4,880	17,244,921							
$3,000 to $4,000	1,577	5,664,285	18,799	25,066			25,066	6,267	
$4,000 to $5,000 [2]	1,687	7,306,666							
$4,000 to $5,000	2,625	11,729,279	30,170	40,226			40,226	10,056	
$5,000 to $6,000 [2]	117	636,571							
$5,000 to $6,000	1,571	8,586,564	31,437	40,103			40,103	8,666	
$6,000 to $7,000 [2]	57	364,485							
$6,000 to $7,000	990	6,371,423	31,188	37,938			37,938	6,750	
$7,000 to $8,000 [2]	44	327,961							
$7,000 to $8,000	699	5,216,890	32,286	38,369			38,369	6,083	
$8,000 to $9,000 [2]	26	220,337							
$8,000 to $9,000	497	4,202,645	29,770	35,244			35,244	5,474	
$9,000 to $10,000 [2]	28	262,806							
$9,000 to $10,000	366	3,466,878	29,936	34,824			34,824	4,888	
$10,000 to $11,000	277	2,901,697	28,670	31,883	$1,317		33,200	4,530	
$11,000 to $12,000	239	2,741,219	31,533	33,150	3,468		36,618	5,085	
$12,000 to $13,000	196	2,439,924	34,112	33,803	4,745		38,548	4,436	
$13,000 to $14,000	163	2,200,469	36,333	35,004	5,697		40,701	4,368	
$14,000 to $15,000	123	1,780,629	32,005	29,328	6,078		35,406	3,401	
$15,000 to $20,000	349	5,963,088	133,066	108,106	40,201		148,307	15,241	
$20,000 to $25,000	154	3,505,396	114,938	73,403	53,603		127,006	12,068	
$25,000 to $30,000	87	2,352,222	99,967	47,412	56,075		103,487	3,520	
$30,000 to $40,000	102	3,486,752	194,865	74,958	122,235	$3,864	201,057	6,063	$129
$40,000 to $50,000	46	2,035,794	142,722	40,691	96,214	10,877	147,782	3,447	1,613
$50,000 to $60,000	20	1,101,750	93,297	21,655	68,581	4,860	95,096	1,490	309
$60,000 to $70,000	15	958,023	100,984	26,827	70,577	4,590	101,994	863	147
$70,000 to $80,000	11	810,989	84,806	18,552	71,562	1,889	92,003	642	6,555

$80,000 to $90,000	4	330,981	37,928	4,803	33,527		38,330	402	
$90,000 to $100,000	8	747,598	96,698	17,186	68,840	11,664	97,690	723	269
$100,000 to $150,000	15	1,725,085	235,139	33,984	155,897	47,842	237,723	1,219	1,365
$150,000 to $200,000	2	329,597	42,794	1,609	23,937	17,267	42,813	19	
$200,000 to $250,000	2	(3)	(3)	(3)	(3)		(3)	(3)	
$250,000 to $300,000									
$300,000 to $400,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		775,660	131,138	8,626	111,400	11,695	131,721	583	
Total	33,903	140,739,425	1,920,597	954,105	993,954	114,548	2,062,607	131,623	10,387
Nontaxable [2]	15,370	42,574,318							
Taxable	18,533	98,165,107	1,920,597	954,105	993,954	114,548	2,062,607	131,623	10,387

PENNSYLVANIA

Under $1,000 [2]	10,161	$5,645,945							
Under $1 000	1,075	567,484	$1,840	$2,453			$2,453	$613	
$1,000 to $2,000 [2]	46,347	73,414,017							
$1,000 to $2,000	47,454	81,818,418	101,783	135,711			135,711	33,928	
$2,000 to $3,000 [2]	35,511	87,334,478							
$2,000 to $3,000	48,975	116,620,525	430,107	573,476			573,476	143,369	
$3,000 to $4,000 [2]	42,852	149,662,611							
$3,000 to $4,000	24,990	87,282,493	242,006	322,675			322,675	80,669	
$4,000 to $5,000 [2]	15,407	66,899,319							
$4,000 to $5,000	28,740	128,493,049	346,035	461,380			461,380	115,345	
$5,000 to $6,000 [2]	1,948	10,522,055							
$5,000 to $6,000	14,614	80,255,435	294,958	371,757			371,757	76,799	
$6,000 to $7,000 [2]	945	6,105,993							
$6,000 to $7,000	10,816	69,977,081	337,909	414,604			414,604	76,695	
$7,000 to $8,000 [2]	538	4,030,532							
$7,000 to $8,000	8,018	60,027,517	348,458	419,246			419,246	70,788	
$8,000 to $9,000 [2]	387	3,288,155							
$8,000 to $9,000	5,945	50,381,098	347,220	410,994			410,994	63,774	
$9,000 to $10,000 [2]	343	3,257,129							
$9,000 to $10,000	4,620	43,872,794	359,417	420,659			420,659	61,242	
$10,000 to $11,000	3,921	41,076,170	364,686	416,035	$19,083		435,118	70,432	

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

PENNSYLVANIA—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$11,000 to $12,000	3,061	$35,149,722	$375,758	$387,521	$45,552	----------	$433,073	$57,315	----------
$12,000 to $13,000	2,466	30,764,532	379,908	369,181	61,564	----------	430,745	50,837	----------
$13,000 to $14,000	2,158	29,104,848	415,084	392,040	75,714	----------	467,754	52,670	----------
$14,000 to $15,000	1,860	26,978,367	427,116	386,223	92,574	----------	478,797	51,681	----------
$15,000 to $20,000	5,961	102,698,806	2,239,226	1,754,592	721,826	----------	2,476,418	237,192	----------
$20,000 to $25,000	3,285	73,360,006	2,391,719	1,435,982	1,135,123	----------	2,571,105	179,386	----------
$25,000 to $30,000	2,058	56,222,247	2,410,894	1,195,705	1,383,482	----------	2,579,187	168,293	----------
$30,000 to $40,000	2,317	79,804,209	4,542,888	1,754,494	2,841,623	$137,368	4,733,485	153,016	$37,581
$40,000 to $50,000	1,301	57,926,764	4,175,864	1,256,158	2,795,237	261,355	4,312,750	100,676	36,210
$50,000 to $60,000	815	44,565,294	3,782,466	895,327	2,552,643	445,729	3,893,699	61,029	50,204
$60,000 to $70,000	565	36,495,676	3,508,600	669,881	2,399,627	507,138	3,576,646	43,398	24,648
$70,000 to $80,000	340	25,351,459	2,681,041	434,319	1,823,172	478,128	2,735,619	25,294	29,284
$80,000 to $90,000	260	22,124,207	2,520,082	361,506	1,754,624	453,996	2,570,126	19,691	30,353
$90,000 to $100,000	221	20,964,086	2,552,021	357,501	1,771,651	478,077	2,607,229	17,960	37,248
$100,000 to $150,000	565	68,301,841	9,272,181	1,101,655	6,545,610	1,751,692	9,398,957	54,712	72,064
$150,000 to $200,000	197	33,919,686	5,093,726	528,403	3,474,433	1,142,160	5,144,996	18,456	32,814
$200,000 to $250,000	98	21,753,575	3,306,543	276,042	2,310,271	817,813	3,404,126	10,040	87,543
$250,000 to $300,000	45	12,221,736	1,890,313	112,092	1,238,909	543,335	1,894,336	4,023	----------
$300,000 to $400,000	67	22,554,421	3,689,264	243,029	2,583,528	878,360	3,704,917	5,416	10,237
$400,000 to $500,000	37	16,797,273	2,769,788	99,946	2,007,294	667,895	2,775,135	3,001	2,346
$500,000 to $750,000	38	22,936,161	3,813,567	201,483	2,491,269	1,124,358	3,817,110	3,096	447
$750,000 to $1,000,000	18	16,474,331	2,795,990	79,439	2,126,901	641,536	2,847,876	1,429	50,457
$1,000,000 to $1,500,000	20	23,702,279	3,756,726	85,565	2,219,198	1,481,907	3,786,670	765	29,179
$1,500,000 to $2,000,000	3	4,987,648	759,774	239	403,731	355,974	759,944	170	----------
$2,000,000 to $3,000,000	6	14,570,794	2,363,690	111,168	1,220,940	1,032,099	2,364,207	517	----------
$3,000,000 to $4,000,000	2	6,574,342	923,597	32,745	213,030	678,224	923,999	402	----------
$4,000,000 to $5,000,000	2	(3)	(3)	----------	(3)	(3)	(3)	(3)	(3)

$5,000,000 and over	1	(3) 14,988,609	(3) 2,662,280		(3) 2,150,323		(3) 2,664,310	(3) 125	(3) 1,905
Classes grouped [3]						513,987			
Total	381,374	2,091,825,217	78,674,525	18,471,226	48,458,932	14,391,131	81,321,289	2,114,244	532,520
Nontaxable [2]	154,439	410,160,234							
Taxable	226,935	1,681,664,983	78,674,525	18,471,226	48,458,932	14,391,131	81,321,289	2,114,244	532,520

RHODE ISLAND

Under $1,000 [2]	514	$283,225							
Under $1,000	85	38,964	$292	$389			$389	$97	
$1,000 to $2,000 [2]	2,669	4,277,678							
$1,000 to $2,000	3,343	5,774,472	9,074	12,101			12,101	3,027	
$2,000 to $3,000 [2]	2,632	6,473,060							
$2,000 to $3,000	2,437	5,822,371	21,478	28,637			28,637	7,159	
$3,000 to $4,000 [2]	2,733	9,613,347							
$3,000 to $4,000	1,357	4,888,730	15,022	20,029			20,029	5,007	
$4,000 to $5,000 [2]	1,017	4,455,058							
$4,000 to $5,000	1,993	8,889,302	23,532	31,375			31,375	7,843	
$5,000 to $6,000 [2]	176	959,121							
$5,000 to $6,000	1,054	5,787,469	21,248	27,058			27,058	5,810	
$6,000 to $7,000 [2]	69	446,723							
$6,000 to $7,000	798	5,165,828	24,762	30,569			30,569	5,807	
$7,000 to $8,000 [2]	42	321,930							
$7,000 to $8,000	578	4,346,636	25,345	30,967			30,967	5,622	
$8,000 to $9,000 [2]	39	330,399							
$8,000 to $9,000	440	3,760,474	25,405	30,120			30,120	4,715	
$9,000 to $10,000 [2]	28	264,783							
$9,000 to $10,000	353	3,339,924	25,705	31,068			31,068	5,363	
$10,000 to $11,000	321	3,366,212	28,156	31,916	$1,547		33,463	5,307	
$11,000 to $12,000	252	2,888,607	29,684	30,824	3,659		34,483	4,799	
$12,000 to $13,000	209	2,609,470	30,289	29,624	5,188		34,812	4,523	
$13,000 to $14,000	211	2,844,654	37,838	36,602	7,278		43,880	6,042	
$14,000 to $15,000	166	2,400,216	34,292	32,114	8,076		40,190	5,898	
$15,000 to $20,000	533	9,150,911	184,900	144,747	63,219		207,966	23,066	
$20,000 to $25,000	298	6,679,600	208,511	121,317	104,268		225,585	17,074	
$25,000 to $30,000	186	5,083,005	208,510	95,543	124,658		220,201	11,691	
$30,000 to $40,000	206	7,118,167	404,744	153,573	254,394	$13,977	421,944	15,584	$1,616
$40,000 to $50,000	138	6,163,271	414,903	99,249	284,942	42,466	426,657	7,642	4,112
$50,000 to $60,000	81	4,431,846	377,960	91,587	260,267	37,116	388,970	7,747	3,263
$60,000 to $70,000	60	3,865,062	361,808	66,987	273,958	29,900	370,845	5,663	3,374
$70,000 to $80,000	30	2,258,237	229,890	26,726	186,764	21,218	234,708	1,741	3,077
$80,000 to $90,000	28	2,385,881	273,326	36,979	218,300	23,054	278,333	1,980	3,027
$90,000 to $100,000	20	1,908,780	233,579	23,134	186,039	26,681	235,854	1,123	1,152

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

RHODE ISLAND—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$100,000 to $150,000	43	$5,256,714	$707,544	$67,319	$558,858	$93,254	$719,431	$2,922	$8,965
$150,000 to $200,000	12	2,031,050	280,621	15,479	195,385	75,285	286,149	860	4,668
$200,000 to $250,000	13	2,953,059	480,836	36,401	385,622	60,387	482,410	1,574	
$250,000 to $300,000	7	1,905,848	305,170	13,672	241,417	50,905	305,994	824	
$300,000 to $400,000	4	1,329,790	249,639	27,572	206,197	16,500	250,269	630	
$400,000 to $500,000	3	1,333,047	245,657	5,781	238,194	2,122	246,097	440	
$500,000 to $750,000	4	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$750,000 to $1,000,000	1	(3)	(3)		(3)		(3)		
$1,000,000 to $1,500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		4,261,812	812,449	50,526	742,448	37,422	830,396	235	17,712
Total	25,184	157,464,733	6,332,169	1,479,985	4,550,678	530,287	6,560,950	177,815	50,966
Nontaxable [2]	9,919	27,425,324							
Taxable	15,265	130,039,409	6,332,169	1,479,985	4,550,678	530,287	6,560,950	177,815	50,966

SOUTH CAROLINA

Under $1,000 [2]	690	$407,857							
Under $1,000	27	5,107	$34	$45			$45	$11	
$1,000 to $2,000 [2]	2,033	3,153,108							
$1,000 to $2,000	1,765	3,029,730	4,517	6,023			6,023	1,506	
$2,000 to $3,000 [2]	2,167	5,440,636							
$2,000 to $3,000	988	2,323,018	8,593	11,457			11,457	2,864	
$3,000 to $4,000 [2]	2,271	7,917,454							

$3,000 to $4,000	546	1,934,986	6,739	8,985			8,985	2,246	
$4,000 to $5,000 [2]	678	2,955,299							
$4,000 to $5,000	755	3,393,683	6,762	9,016			9,016	2,254	
$5,000 to $6,000 [2]	109	592,186							
$5,000 to $6,000	541	2,950,184	10,020	12,663			12,663	2,643	
$6,000 to $7,000 [2]	42	272,837							
$6,000 to $7,000	359	2,320,737	10,255	12,417			12,417	2,162	
$7,000 to $8,000 [2]	35	260,386							
$7,000 to $8,000	235	1,758,681	9,058	10,923			10,923	1,865	
$8,000 to $9,000 [2]	28	239,383							
$8,000 to $9,000	169	1,434,406	9,717	11,464			11,464	1,747	
$9,000 to $10,000 [2]	17	162,327							
$9,000 to $10,000	127	1,199,677	9,010	10,769			10,769	1,759	
$10,000 to $11,000	132	1,375,964	10,714	12,132	$563		12,695	1,981	
$11,000 to $12,000	87	1,002,024	9,384	9,332	1,279		10,611	1,227	
$12,000 to $13,000	73	912,688	11,682	11,226	1,801		13,027	1,345	
$13,000 to $14,000	57	770,667	9,846	9,433	2,009		11,442	1,596	
$14,000 to $15,000	60	872,220	12,614	10,962	3,037		13,999	1,385	
$15,000 to $20,000	126	2,155,443	44,318	34,414	14,382		48,796	4,478	
$20,000 to $25,000	72	1,614,009	49,868	29,319	24,716		54,035	4,167	
$25,000 to $30,000	46	1,258,806	51,928	23,990	30,626		54,616	2,688	
$30,000 to $40,000	35	1,208,978	68,450	25,728	44,727		70,455	1,890	$115
$40,000 to $50,000	19	844,620	63,748	21,849	40,268	$3,502	65,619	1,871	
$50,000 to $60,000	8	438,324	42,095	11,521	23,344	8,448	43,313	1,218	
$60,000 to $70,000	5	318,439	29,079	6,848	24,995		31,843	641	2,123
$70,000 to $80,000	4	297,015	28,500	2,818	20,444	5,625	28,887	387	
$80,000 to $90,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$90,000 to $100,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$100,000 to $150,000	1	(3)	(3)	(3)		(3)	(3)		
$150,000 to $200,000									
$200,000 to $250,000									
$250,000 to $300,000									
$300,000 to $400,000									
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		397,800	47,800	4,012	27,899	16,200	48,111	311	
Total	14,310	55,218,679	554,731	307,346	260,090	33,775	601,211	44,242	2,238
Nontaxable [2]	8,070	21,401,473							
Taxable	6,240	33,817,206	554,731	307,346	260,090	33,775	601,211	44,242	2,238

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

SOUTH DAKOTA

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under $1,000 [2]	750	$441,148							
Under $1,000	21	8,975	$69	$92			$92	$23	
$1,000 to $2,000 [2]	1,905	2,860,713							
$1,000 to $2,000	1,063	1,826,971	2,912	3,883			3,883	971	
$2,000 to $3,000 [2]	1,849	4,613,789							
$2,000 to $3,000	724	1,706,120	6,724	8,965			8,965	2,241	
$3,000 to $4,000 [2]	1,706	5,848,251							
$3,000 to $4,000	445	1,600,106	4,634	6,179			6,179	1,545	
$4,000 to $5,000 [2]	468	2,031,898							
$4,000 to $5,000	660	2,949,270	6,396	8,528			8,528	2,132	
$5,000 to $6,000 [2]	60	321,119							
$5,000 to $6,000	407	2,226,813	7,625	9,551			9,551	1,926	
$6,000 to $7,000 [2]	20	127,884							
$6,000 to $7,000	256	1,658,678	7,843	9,325			9,325	1,482	
$7,000 to $8,000 [2]	6	45,846							
$7,000 to $8,000	145	1,087,518	5,920	6,962			6,962	1,042	
$8,000 to $9,000 [2]	4	33,401							
$8,000 to $9,000	102	868,621	6,888	7,861			7,861	973	
$9,000 to $10,000 [2]	2	18,873							
$9,000 to $10,000	72	685,015	6,252	7,127			7,127	875	
$10,000 to $11,000	71	746,536	6,854	7,424	$345		7,769	915	
$11,000 to $12,000	41	468,812	5,415	5,478	582		6,060	645	
$12,000 to $13,000	28	346,458	5,045	4,913	665		5,578	533	
$13,000 to $14,000	29	388,179	5,842	5,429	944		6,373	531	
$14,000 to $15,000	23	332,724	5,882	5,254	1,131		6,385	503	
$15,000 to $20,000	63	1,089,864	26,739	21,392	7,873		29,265	2,526	
$20,000 to $25,000	22	490,237	18,385	11,943	7,558		19,501	1,116	
$25,000 to $30,000	8	218,905	9,812	4,931	5,449		10,380	568	
$30,000 to $40,000	13	441,307	26,361	10,598	15,853	$10	26,461	100	
$40,000 to $50,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$50,000 to $60,000	1	(3)	(3)	(3)	(3)		(3)	(3)	(3)
$60,000 to $70,000	1	(3)	(3)	(3)	(3)		(3)	(3)	

$70,000 to $80,000									
$80,000 to $90,000									
$90,000 to $100,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$100,000 to $150,000	1	(3)	(3)	(3)	(3)		(3)	(3)	(3)
$150,000 to $200,000									
$200,000 to $250,000									
$250,000 to $300,000									
$300,000 to $400,000									
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		422,484	44,069	4,376	40,136	256	44,768	464	$235
Total	10,969	35,906,515	209,667	150,211	80,536	266	231,013	21,111	235
Nontaxable [2]	6,770	16,342,922							
Taxable	4,199	19,563,593	209,667	150,211	80,536	266	231,013	21,111	235

TENNESSEE

Under $1,000 [2]	823	$466,870							
Under $1,000	51	37,249	$354	$472			$472	$118	
$1,000 to $2,000 [2]	4,072	6,338,430							
$1,000 to $2,000	3,664	6,325,405	9,458	12,611			12,611	3,153	
$2,000 to $3,000 [2]	3,221	8,008,561							
$2,000 to $3,000	2,976	7,088,297	27,466	36,621			36,621	9,155	
$3,000 to $4,000 [2]	4,692	16,450,260							
$3,000 to $4,000	2,052	7,365,176	21,823	29,097			29,097	7,274	
$4,000 to $5,000 [2]	1,602	6,961,904							
$4,000 to $5,000	2,557	11,435,747	27,106	36,141			36,141	9,035	
$5,000 to $6,000 [2]	223	1,193,273							
$5,000 to $6,000	1,700	9,316,232	34,406	42,306			42,306	7,900	
$6,000 to $7,000 [2]	99	628,047							
$6,000 to $7,000	1,180	7,619,865	35,586	43,425			43,425	7,839	
$7,000 to $8,000 [2]	74	550,277							
$7,000 to $8,000	861	6,438,485	35,876	43,163			43,163	7,287	
$8,000 to $9,000 [2]	42	352,566							
$8,000 to $9,000	588	4,974,397	33,801	40,035			40,035	6,234	
$9,000 to $10,000 [2]	34	321,127							

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

TENNESSEE—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$9,000 to $10,000	469	$4,442,365	$34,385	$40,595			$40,595	$6,210	
$10,000 to $11,000	375	3,930,431	35,200	39,568	$1,805		41,373	6,173	
$11,000 to $12,000	290	3,333,923	37,226	38,722	4,212		42,934	5,708	
$12,000 to $13,000	265	3,295,647	38,518	37,591	6,455		44,046	5,528	
$13,000 to $14,000	212	2,863,489	38,796	36,694	7,355		44,049	5,253	
$14,000 to $15,000	182	2,632,276	40,191	37,050	8,906		45,956	5,765	
$15,000 to $20,000	549	9,516,910	206,516	162,078	67,808		229,886	23,370	
$20,000 to $25,000	312	6,914,010	219,670	134,729	104,044		238,773	19,103	
$25,000 to $30,000	176	4,845,760	214,208	99,661	125,932		225,593	11,385	
$30,000 to $40,000	187	6,362,201	375,918	158,307	226,216	$4,642	389,165	12,353	$894
$40,000 to $50,000	99	4,471,883	324,827	94,907	227,094	10,412	332,413	7,461	125
$50,000 to $60,000	56	3,025,150	249,025	55,980	171,072	32,863	259,915	4,392	6,498
$60,000 to $70,000	36	2,305,547	224,772	48,195	151,272	29,010	228,477	3,406	299
$70,000 to $80,000	26	1,949,810	204,167	28,695	139,748	39,038	207,481	3,314	
$80,000 to $90,000	12	1,010,032	120,658	28,007	76,776	27,371	132,154	1,379	10,117
$90,000 to $100,000	14	1,332,907	174,822	30,817	136,059	9,758	176,634	1,812	
$100,000 to $150,000	15	1,945,942	283,615	33,453	207,251	44,261	284,965	1,260	90
$150,000 to $200,000	6	1,061,620	146,317	10,649	88,780	47,524	146,953	636	
$200,000 to $250,000	8	1,763,650	246,350	12,872	123,992	109,865	246,729	379	
$250,000 to $300,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$300,000 to $400,000	7	2,365,083	346,229	3,996	204,478	138,404	346,878	649	
$400,000 to $500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$500,000 to $750,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									

$5,000,000 and over									
Classes grouped [3]		1,921,801	248,255	9,915	56,215	182,509	248,639	384	
Total	33,812	173,162,605	4,035,541	1,426,352	2,135,470	675,657	4,237,479	183,915	18,023
Nontaxable [2]	14,882	41,271,315							
Taxable	18,930	131,891,290	4,035,541	1,426,352	2,135,470	675,657	4,237,479	183,915	18,023

TEXAS

Under $1,000 [2]	3,491	$1,991,338							
Under $1,000	38	26,541	$196	$262			$262	$66	
$1,000 to $2,000 [2]	11,229	17,551,182							
$1,000 to $2,000	10,999	19,281,910	29,921	39,895			39,895	9,974	
$2,000 to $3,000 [2]	10,876	27,145,292							
$2,000 to $3,000	10,244	24,777,024	90,300	120,400			120,400	30,100	
$3,000 to $4,000 [2]	14,499	50,983,493							
$3,000 to $4,000	8,407	29,988,334	105,054	140,072			140,072	35,018	
$4,000 to $5,000 [2]	5,079	22,152,904							
$4,000 to $5,000	11,821	52,962,939	180,741	240,988			240,988	60,247	
$5,000 to $6,000 [2]	586	3,372,207							
$5,000 to $6,000	7,348	40,207,961	191,464	242,785			242,785	51,321	
$6,000 to $7,000 [2]	235	1,549,525							
$6,000 to $7,000	4,855	31,329,206	196,501	238,170			238,170	41,669	
$7,000 to $8,000 [2]	161	1,204,406							
$7,000 to $8,000	3,347	25,080,405	199,537	234,018			234,018	34,481	
$8,000 to $9,000 [2]	111	942,542							
$8,000 to $9,000	2,147	18,192,271	169,421	195,166			195,166	25,745	
$9,000 to $10,000 [2]	90	859,503							
$9,000 to $10,000	1,566	14,814,360	163,525	185,061			185,061	21,536	
$10,000 to $11,000	1,130	11,826,319	147,053	157,960	$5,359		163,319	16,266	
$11,000 to $12,000	849	9,753,285	148,204	149,982	12,413		162,395	14,191	
$12,000 to $13,000	717	8,949,558	150,478	146,061	17,137		163,198	12,720	
$13,000 to $14,000	556	7,483,403	147,223	138,018	18,945		156,963	9,740	
$14,000 to $15,000	445	6,440,576	132,359	120,278	21,400		141,678	9,319	
$15,000 to $20,000	1,426	24,536,136	673,205	543,589	167,617		711,206	38,001	
$20,000 to $25,000	765	16,977,007	631,467	405,554	251,296		656,850	25,383	
$25,000 to $30,000	392	10,719,740	516,451	269,028	258,836		527,864	11,413	
$30,000 to $40,000	450	15,492,414	951,233	400,205	546,423	$20,603	967,231	15,874	$124
$40,000 to $50,000	201	8,898,563	697,836	245,433	409,143	52,361	706,937	8,789	312
$50,000 to $60,000	122	6,636,778	588,249	169,499	373,080	49,720	592,299	3,967	83
$60,000 to $70,000	82	5,286,325	539,907	120,430	355,654	67,339	543,423	3,515	1
$70,000 to $80,000	73	5,430,407	637,381	153,945	450,753	37,081	641,779	4,398	
$80,000 to $90,000	37	3,103,187	377,666	74,281	239,880	67,966	382,127	2,284	2,177
$90,000 to $100,000	28	2,685,060	356,782	64,843	233,064	60,795	358,702	1,920	

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

TEXAS—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$100,000 to $150,000	46	$5,497,465	$802,365	$132,646	$553,374	$119,228	$805,248	$2,883	
$150,000 to $200,000	39	6,683,904	987,429	109,354	676,848	203,795	989,997	2,568	
$200,000 to $250,000	17	3,783,404	626,366	60,778	445,663	120,975	627,416	1,050	
$250,000 to $300,000	5	1,328,753	232,808	28,181	167,083	37,824	233,088	280	
$300,000 to $400,000	12	4,220,495	730,098	71,020	489,655	170,617	731,292	1,194	
$400,000 to $500,000	3	1,294,834	270,549	50,758	197,482	22,790	271,030	481	
$500,000 to $750,000	5	3,038,492	491,144	26,583	296,138	168,663	491,384	240	
$750,000 to $1,000,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,000,000 to $1,500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,500,000 to $2,000,000	1	(3)	(3)		(3)	(3)	(3)		
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		5,843,120	746,929	5,618	81,513	660,041	747,172	243	
Total	114,534	560,322,568	12,909,842	5,280,861	6,268,756	1,859,798	13,409,415	496,876	$2,697
Nontaxable [2]	46,357	127,752,392							
Taxable	68,177	432,570,176	12,909,842	5,280,861	6,268,756	1,859,798	13,409,415	496,876	2,697

UTAH

Under $1,000 [2]	561	$368,118							
Under $1,000	17	8,969	$89	$119			$119	$30	
$1,000 to $2,000 [2]	2,363	3,495,120							
$1,000 to $2,000	1,799	3,096,517	4,568	6,091			6,091	1,523	
$2,000 to $3,000 [2]	1,457	3,588,267							
$2,000 to $3,000	1,078	2,498,081	9,227	12,302			12,302	3,075	
$3,000 to $4,000 [2]	1,567	5,467,471							

$3,000 to $4,000	372	1,340,867	3,507	4,676			4,676	1,169	
$4,000 to $5,000 [2]	711	3,117,532							
$4,000 to $5,000	716	3,212,740	6,269	8,358			8,358	2,089	
$5,000 to $6,000 [2]	153	823,012							
$5,000 to $6,000	505	2,758,446	8,831	10,795			10,795	1,964	
$6,000 to $7,000 [2]	60	383,941							
$6,000 to $7,000	342	2,211,378	9,312	11,293			11,293	1,981	
$7,000 to $8,000 [2]	23	170,040							
$7,000 to $8,000	233	1,762,915	8,513	10,263			10,263	1,750	
$8,000 to $9,000 [2]	24	204,532							
$8,000 to $9,000	194	1,641,595	9,228	11,056			11,056	1,828	
$9,000 to $10,000 [2]	16	151,689							
$9,000 to $10,000	115	1,089,246	6,986	8,509			8,509	1,523	
$10,000 to $11,000	128	1,344,596	10,906	11,893	$649		12,542	1,636	
$11,000 to $12,000	85	981,684	9,676	10,107	1,306		11,413	1,737	
$12,000 to $13,000	62	773,619	9,007	8,635	1,537		10,172	1,165	
$13,000 to $14,000	42	564,501	6,944	6,439	1,440		7,879	935	
$14,000 to $15,000	44	639,708	10,175	9,349	2,218		11,567	1,392	
$15,000 to $20,000	137	2,331,694	44,813	33,055	16,405		49,460	4,647	
$20,000 to $25,000	76	1,712,665	54,104	30,795	27,082		57,877	3,773	
$25,000 to $30,000	43	1,184,438	44,267	18,007	28,633		46,640	2,373	
$30,000 to $40,000	48	1,688,973	92,348	33,417	61,823		95,240	2,632	$260
$40,000 to $50,000	18	792,793	51,343	12,465	38,590	$2,713	53,768	1,371	1,054
$50,000 to $60,000	9	494,093	37,813	5,000	30,347	2,897	38,244	431	
$60,000 to $70,000	10	659,086	58,141	6,027	46,850	5,905	58,782	641	
$70,000 to $80,000	2	145,318	15,287	2,468	12,279	564	15,311	24	
$80,000 to $90,000	9	751,624	77,265	4,801	42,228	30,679	77,708	431	12
$90,000 to $100,000	5	461,394	40,874	272	40,657		40,929	55	
$100,000 to $150,000	4	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$150,000 to $200,000									
$200,000 to $250,000									
$250,000 to $300,000									
$300,000 to $400,000									
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		1,712,235	221,538	8,670	59,272	153,909	221,851	313	
Total	13,029	53,628,897	851,031	284,862	411,316	196,667	892,845	40,488	1,326
Nontaxable [2]	6,935	17,769,722							
Taxable	6,094	35,859,175	851,031	284,862	411,316	196,667	892,845	40,488	1,326

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

VERMONT

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under $1,000 [2]	92	$51,714							
Under $1,000	44	26,425	$208	$277			$277	$69	
$1,000 to $2,000 [2]	646	1,086,431							
$1,000 to $2,000	1,168	2,018,375	3,081	4,108			4,108	1,027	
$2,000 to $3,000 [2]	692	1,699,348							
$2,000 to $3,000	966	2,284,538	8,294	11,059			11,059	2,765	
$3,000 to $4,000 [2]	890	3,136,962							
$3,000 to $4,000	498	1,806,976	4,663	6,218			6,218	1,555	
$4,000 to $5,000 [2]	466	1,770,287							
$4,000 to $5,000	769	3,460,188	8,310	11,080			11,080	2,770	
$5,000 to $6,000 [2]	102	543,554							
$5,000 to $6,000	443	2,425,008	8,299	10,647			10,647	2,348	
$6,000 to $7,000 [2]	47	304,323							
$6,000 to $7,000	306	1,985,826	9,065	11,056			11,056	1,991	
$7,000 to $8,000 [2]	21	157,980							
$7,000 to $8,000	219	1,632,646	9,013	10,624			10,624	1,611	
$8,000 to $9,000 [2]	21	176,595							
$8,000 to $9,000	164	1,391,907	9,427	10,931			10,931	1,504	
$9,000 to $10,000 [2]	15	143,565							
$9,000 to $10,000	94	893,235	6,840	7,813			7,813	973	
$10,000 to $11,000	98	1,031,024	8,819	9,310	$580		9,890	1,071	
$11,000 to $12,000	68	783,844	7,870	7,565	1,031		8,596	726	
$12,000 to $13,000	62	776,626	9,018	8,185	1,567		9,752	734	
$13,000 to $14,000	59	796,069	10,870	10,207	2,060		12,267	1,397	
$14,000 to $15,000	46	667,392	9,332	8,144	2,309		10,453	1,121	
$15,000 to $20,000	128	2,214,416	43,228	31,083	16,681		47,764	4,536	
$20,000 to $25,000	71	1,577,846	44,131	24,465	24,001		48,466	4,335	
$25,000 to $30,000	37	1,032,930	45,734	21,255	26,603		47,858	2,124	
$30,000 to $40,000	37	1,266,064	62,101	17,793	46,121		63,914	1,813	
$40,000 to $50,000	20	899,111	63,492	16,530	43,853	$4,500	64,883	1,391	
$50,000 to $60,000	10	549,568	44,259	8,644	33,286	3,242	45,172	913	
$60,000 to $70,000	9	599,953	52,337	5,067	39,118	9,051	53,236	899	

$80,000 to $90,000	4	340,686	35,000	2,644	26,956	5,536	35,136	136	
$90,000 to $100,000	3	288,195	34,191	2,941	28,491	2,791	34,223	32	
$100,000 to $150,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$150,000 to $200,000	3	528,470	80,789	711	79,634	650	80,995	206	
$200,000 to $250,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$250,000 to $300,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$300,000 to $400,000	1	(3)	(3)	(3)	(3)		(3)		
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		1,119,654	187,275	5,911	181,010	763	187,684	409	
Total	8,268	41,842,221	846,932	271,145	587,996	26,533	885,674	38,742	
Nontaxable [2]	2,932	9,070,759							
Taxable	5,336	32,771,462	846,932	271,145	587,996	26,533	885,674	38,742	

VIRGINIA

Under $1,000 [2]	915	$521,912							
Under $1,000	100	52,185	$464	$619			$619	$155	
$1,000 to $2,000 [2]	4,782	7,457,102							
$1,000 to $2,000	5,577	9,597,229	12,647	16,863			16,863	4,216	
$2,000 to $3,000 [2]	4,401	10,939,418							
$2,000 to $3,000	3,398	8,004,382	29,607	39,476			39,476	9,869	
$3,000 to $4,000 [2]	4,996	17,512,892							
$3,000 to $4,000	1,563	5,606,498	16,747	22,329			22,329	5,582	
$4,000 to $5,000 [2]	1,816	7,967,076							
$4,000 to $5,000	2,172	9,709,611	22,002	29,336			29,336	7,334	
$5,000 to $6,000 [2]	318	1,717,249							
$5,000 to $6,000	1,631	8,926,339	29,329	36,519			36,519	7,190	
$6,000 to $7,000 [2]	156	1,003,262							
$6,000 to $7,000	1,020	6,605,538	29,153	35,631			35,631	6,478	
$7,000 to $8,000 [2]	111	827,936							
$7,000 to $8,000	744	5,570,541	30,027	35,849			35,849	5,822	
$8,000 to $9,000 [2]	78	652,273							
$8,000 to $9,000	571	4,837,016	29,485	35,431			35,431	5,946	
$9,000 to $10,000 [2]	50	471,386							

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

VIRGINIA—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$9,000 to $10,000	417	$3,948,426	$29,180	$34,767			$34,767	$5,587	
$10,000 to $11,000	355	3,733,746	31,436	34,541	$1,837		36,378	4,942	
$11,000 to $12,000	286	3,284,665	33,584	34,387	4,402		38,789	5,205	
$12,000 to $13,000	226	2,826,653	32,872	31,615	5,756		37,371	4,499	
$13,000 to $14,000	168	2,267,668	29,394	27,288	5,871		33,159	3,765	
$14,000 to $15,000	166	2,406,142	35,167	31,465	8,226		39,691	4,524	
$15,000 to $20,000	533	9,175,187	171,171	125,577	63,747		189,324	18,153	
$20,000 to $25,000	266	5,919,635	175,725	96,044	90,568		186,612	10,887	
$25,000 to $30,000	160	4,364,054	172,073	71,902	107,858		179,760	7,687	
$30,000 to $40,000	169	5,759,646	309,901	111,886	205,514	$2,967	320,367	7,796	$2,670
$40,000 to $50,000	71	3,137,045	221,577	65,009	153,139	7,419	225,567	3,877	113
$50,000 to $60,000	52	2,863,524	243,723	56,935	173,300	19,234	249,469	4,082	1,664
$60,000 to $70,000	34	2,189,532	216,895	46,783	152,833	20,955	220,571	3,313	363
$70,000 to $80,000	16	1,205,980	120,072	20,213	95,775	17,271	133,259	1,312	11,875
$80,000 to $90,000	14	1,194,641	114,079	26,188	99,244	20,873	146,305	2,226	
$90,000 to $100,000	12	1,134,931	130,127	11,616	88,403	30,624	130,643	516	
$100,000 to $150,000	29	3,569,976	470,531	47,822	321,209	110,786	479,817	2,190	7,096
$150,000 to $200,000	6	988,607	150,534	12,356	122,174	16,686	151,216	682	
$200,000 to $250,000	5	1,101,702	182,272	13,198	154,444	15,123	182,765	493	
$250,000 to $300,000	4	1,099,767	168,367	4,581	112,423	51,569	168,573	206	
$300,000 to $400,000	4	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$400,000 to $500,000									
$500,000 to $750,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									

$5,000,000 and over									
Classes grouped [3]		2,088,991	342,994	18,510	237,451	87,567	343,528	534	
Total	37,393	172,239,863	3,611,135	1,174,736	2,204,174	401,074	3,779,984	145,068	23,781
Nontaxable [2]	17,623	49,070,556							
Taxable	19,770	123,169,307	3,611,135	1,174,736	2,204,174	401,074	3,379,984	145,068	23,781

WASHINGTON

Under $1,000 [2]	1,042	$571,874							
Under $1,000	12	6,564	$73	$98			$98	$25	
$1,000 to $2,000 [2]	4,906	7,968,104							
$1,000 to $2,000	11,411	19,557,069	30,652	40,869			40,869	10,217	
$2,000 to $3,000 [2]	4,333	10,600,981							
$2,000 to $3,000	7,225	17,048,549	64,670	86,226			86,226	21,556	
$3,000 to $4,000 [2]	6,975	24,989,200							
$3,000 to $4,000	4,429	15,882,230	51,628	68,838			68,838	17,210	
$4,000 to $5,000 [2]	2,959	12,831,800							
$4,000 to $5,000	7,257	32,484,275	98,041	130,721			130,721	32,680	
$5,000 to $6,000 [2]	276	1,486,062							
$5,000 to $6,000	3,446	18,827,238	84,293	108,910			108,910	24,617	
$6,000 to $7,000 [2]	139	896,398							
$6,000 to $7,000	2,279	14,748,284	86,885	105,892			105,892	19,007	
$7,000 to $8,000 [2]	66	492,761							
$7,000 to $8,000	1,487	11,083,482	78,932	93,663			93,663	14,731	
$8,000 to $9,000 [2]	49	413,291							
$8,000 to $9,000	883	7,471,032	64,260	74,900			74,900	10,640	
$9,000 to $10,000 [2]	44	419,170							
$9,000 to $10,000	548	5,201,281	49,730	57,124			57,124	7,394	
$10,000 to $11,000	450	4,705,042	52,407	56,958	$2,047		59,005	6,598	
$11,000 to $12,000	307	3,527,622	43,778	44,328	4,505		48,833	5,055	
$12,000 to $13,000	244	3,048,572	45,583	44,198	5,968		50,166	4,583	
$13,000 to $14,000	182	2,461,435	42,820	40,150	6,312		46,462	3,642	
$14,000 to $15,000	175	2,533,097	44,758	39,688	8,595		48,283	3,525	
$15,000 to $20,000	454	7,709,010	177,107	139,341	51,009		190,350	13,243	
$20,000 to $25,000	204	4,587,680	152,031	88,619	71,224		159,843	7,812	
$25,000 to $30,000	112	3,033,878	119,413	49,052	73,597		122,649	3,236	
$30,000 to $40,000	146	4,906,626	260,620	94,378	170,554	$2,891	267,823	6,026	$1,177
$40,000 to $50,000	38	1,692,581	107,024	22,230	87,293	715	110,238	1,319	1,895
$50,000 to $60,000	40	2,183,781	183,886	41,281	134,296	12,452	188,029	2,028	2,115
$60,000 to $70,000	34	2,152,407	191,716	35,840	141,469	21,186	198,495	1,791	4,988
$70,000 to $80,000	7	536,919	52,227	2,841	47,815	2,167	52,823	442	154
$80,000 to $90,000	10	844,282	90,017	8,295	56,440	30,614	95,349	627	4,705
$90,000 to $100,000	6	558,244	63,549	3,544	39,485	22,725	65,754	319	1,886

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

WASHINGTON—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$100,000 to $150,000	12	$1,498,759	$202,719	$22,613	$178,701	$13,432	$214,746	$809	$11,218
$150,000 to $200,000	6	962,072	146,620	18,050	106,832	21,891	146,773	153	
$200,000 to $250,000	3	637,367	84,706	1,979	39,187	43,670	84,836	130	
$250,000 to $300,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$300,000 to $400,000									
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		2,018,192	243,497	1,782	13,807	228,138	243,727	230	
Total	62,200	252,547,211	2,913,642	1,522,408	1,239,136	399,881	3,161,425	219,645	28,138
Nontaxable [2]	20,789	60,669,641							
Taxable	41,411	191,877,570	2,913,642	1,522,408	1,239,136	399,881	3,161,425	219,645	28,138

WEST VIRGINIA

Under $1,000 [2]	914	$539,694							
Under $1,000	21	9,926	$103	$138			$138	$35	
$1,000 to $2,000 [2]	3,823	6,019,068							
$1,000 to $2,000	6,710	11,478,181	15,935	21,246			21,246	5,311	
$2,000 to $3,000 [2]	3,442	8,614,812							
$2,000 to $3,000	2,793	6,431,626	22,678	30,237			30,237	7,559	
$3,000 to $4,000 [2]	4,681	16,521,550							

$3,000 to $4,000	948	3,388,319	8,566	11,422			11,422	2,856	
$4,000 to $5,000 [2]	1,820	7,965,355							
$4,000 to $5,000	1,450	6,502,837	14,166	18,888			18,888	4,722	
$5,000 to $6,000 [2]	332	1,798,165							
$5,000 to $6,000	1,250	6,832,941	22,257	27,835			27,835	5,578	
$6,000 to $7,000 [2]	162	1,041,432							
$6,000 to $7,000	720	4,669,121	19,438	23,750			23,750	4,312	
$7,000 to $8,000 [2]	83	617,723							
$7,000 to $8,000	562	4,201,057	20,613	24,841			24,841	4,228	
$8,000 to $9,000 [2]	69	585,286							
$8,000 to $9,000	393	3,341,496	19,288	23,313			23,313	4,025	
$9,000 to $10,000 [2]	53	501,873							
$9,000 to $10,000	321	3,041,295	20,908	24,480			24,480	3,572	
$10,000 to $11,000	253	2,640,642	18,348	20,479	$1,106		21,585	3,237	
$11,000 to $12,000	185	2,125,990	18,028	17,853	2,737		20,590	2,562	
$12,000 to $13,000	175	2,182,504	20,397	19,070	4,397		23,467	3,070	
$13,000 to $14,000	153	2,064,646	23,837	21,393	5,304		26,697	2,860	
$14,000 to $15,000	108	1,565,005	21,139	18,255	5,285		23,540	2,401	
$15,000 to $20,000	410	7,032,581	122,718	88,404	47,911		136,315	13,597	
$20,000 to $25,000	228	5,061,508	138,110	71,312	76,148		147,460	9,350	
$25,000 to $30,000	131	3,570,457	141,568	60,972	87,137		148,109	6,541	
$30,000 to $40,000	118	4,030,319	200,433	50,987	153,605	$2,204	206,196	5,282	$481
$40,000 to $50,000	62	2,735,654	196,380	54,665	131,441	13,504	199,610	3,155	75
$50,000 to $60,000	28	1,561,086	133,633	25,671	82,343	28,176	136,190	1,817	740
$60,000 to $70,000	23	1,484,819	135,367	19,575	95,234	22,024	136,833	1,211	255
$70,000 to $80,000	17	1,270,086	137,495	23,791	112,486	3,373	139,650	1,505	650
$80,000 to $90,000	9	756,281	76,668	3,436	54,662	19,187	77,285	617	
$90,000 to $100,000	15	1,424,994	164,972	16,667	117,658	32,395	166,720	1,049	699
$100,000 to $150,000	20	2,373,875	293,358	5,884	188,168	100,055	294,107	749	
$150,000 to $200,000	12	2,042,304	283,714	12,878	203,874	72,573	289,325	1,255	4,356
$200,000 to $250,000	2	429,154	77,083	8,179	69,150		77,329	246	
$250,000 to $300,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$300,000 to $400,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$400,000 to $500,000	1	(3)	(3)		(3)	(3)	(3)	(3)	
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $5,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		1,242,573	152,531	2,326	26,214	124,222	152,762	231	
Total	32,500	139,696,175	2,519,731	747,947	1,464,260	417,713	2,629,920	102,933	7,256
Nontaxable [2]	15,379	44,204,898							
Taxable	17,121	95,491,277	2,519,731	747,947	1,464,260	417,713	2,629,920	102,933	7,256

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income

[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

WISCONSIN

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under $1,000 [2]	5,672	$3,373,993							
Under $1,000	127	73,798	$715	$954			$954	$239	
$1,000 to $2,000 [2]	16,326	24,800,866							
$1,000 to $2,000	13,434	23,193,390	24,781	33,041			33,041	8,260	
$2,000 to $3,000 [2]	12,315	30,565,048							
$2,000 to $3,000	9,918	23,744,612	81,751	109,002			109,002	27,251	
$3,000 to $4,000 [2]	11,098	38,267,868							
$3,000 to $4,000	4,999	17,547,497	63,312	84,416			84,416	21,104	
$4,000 to $5,000 [2]	3,202	14,095,294							
$4,000 to $5,000	6,229	28,136,650	58,851	78,467			78,467	19,616	
$5,000 to $6,000 [2]	476	2,574,237							
$5,000 to $6,000	3,858	21,238,341	83,161	100,162			100,162	17,001	
$6,000 to $7,000 [2]	202	1,306,754							
$6,000 to $7,000	2,623	16,960,364	81,290	97,633			97,633	16,343	
$7,000 to $8,000 [2]	112	838,943							
$7,000 to $8,000	1,906	14,333,952	83,176	98,719			98,719	15,543	
$8,000 to $9,000 [2]	71	604,269							
$8,000 to $9,000	1,383	11,734,085	80,646	94,788			94,788	14,142	
$9,000 to $10,000 [2]	59	559,866							
$9,000 to $10,000	996	9,433,164	74,497	86,936			86,936	12,439	
$10,000 to $11,000	833	8,721,151	78,070	86,376	$3,905		90,281	12,211	
$11,000 to $12,000	672	7,700,920	84,030	86,279	9,904		96,183	12,153	
$12,000 to $13,000	525	6,550,229	78,883	77,555	12,894		90,449	11,566	
$13,000 to $14,000	433	5,840,045	82,979	79,293	15,047		94,340	11,361	
$14,000 to $15,000	367	5,318,849	83,144	81,442	18,352		99,794	11,650	
$15,000 to $20,000	1,191	20,477,188	435,384	343,370	142,749		486,119	50,735	
$20,000 to $25,000	564	12,584,208	403,168	242,120	194,829		436,949	33,781	
$25,000 to $30,000	339	9,232,955	392,032	186,228	229,754		415,982	23,950	
$30,000 to $40,000	410	14,180,104	769,020	288,208	512,796	$15,230	816,234	32,304	$14,910
$40,000 to $50,000	197	8,780,554	618,787	183,508	434,059	23,588	641,155	16,217	6,151
$50,000 to $60,000	99	5,389,337	444,131	105,023	316,043	44,940	466,006	9,274	12,601
$60,000 to $70,000	78	5,091,783	440,863	82,863	333,704	83,021	499,588	6,231	52,494
$70,000 to $80,000	49	3,644,940	352,508	66,461	273,682	61,394	401,537	4,385	44,644

$80,000 to $90,000	29	2,444,329	254,629	34,675	198,918	46,033	279,626	2,790	22,207
$90,000 to $100,000	33	3,139,741	381,466	54,620	306,244	38,373	399,237	3,828	13,943
$100,000 to $150,000	70	8,553,393	1,094,925	99,833	770,300	274,277	1,144,410	6,699	42,786
$150,000 to $200,000	24	4,019,338	600,243	55,084	401,555	147,419	604,058	2,194	1,621
$200,000 to $250,000	11	2,490,287	357,441	18,746	228,625	112,852	360,223	621	2,161
$250,000 to $300,000	10	2,772,562	459,728	54,757	285,489	121,420	461,666	1,265	673
$300,000 to $400,000	6	2,014,119	312,351	4,342	230,991	77,188	312,521	170	
$400,000 to $500,000	3	1,330,263	244,818	24,745	186,003	34,393	245,141	323	
$500,000 to $750,000	4	2,286,556	404,414	12,704	324,861	67,144	404,709	295	
$750,000 to $1,000,000									
$1,000,000 to $1,500,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over	1	(3)	(3)	(3)	(3)		(3)	(3)	
Classes grouped [3]		10,633,721	1,611,551	54,957	649,202	907,826	1,611,985	434	
Total	100,956	436,579,613	10,621,745	3,107,307	6,079,906	2,055,098	11,242,311	406,375	214,19
Nontaxable [2]	49,533	116,957,188							
Taxable	51,423	319,622,425	10,621,745	3,107,307	6,079,906	2,055,098	11,242,311	406,375	214,191

WYOMING

Under $1,000 [2]	241	$145,421							
Under $1,000	28	16,205	$91	$122			$122	$31	
$1,000 to $2,000 [2]	1,048	1,718,904							
$1,000 to $2,000	1,831	3,199,261	4,949	6,598			6,598	1,649	
$2,000 to $3,000 [2]	905	2,223,341							
$2,000 to $3,000	1,196	2,827,398	10,696	14,261			14,261	3,565	
$3,000 to $4,000 [2]	1,106	3,896,552							
$3,000 to $4,000	363	1,302,059	4,692	6,256			6,256	1,564	
$4,000 to $5,000 [2]	423	1,825,281							
$4,000 to $5,000	472	2,133,890	4,743	6,325			6,325	1,582	
$5,000 to $6,000 [2]	51	274,214							
$5,000 to $6,000	299	1,629,550	5,318	6,713			6,713	1,395	
$6,000 to $7,000 [2]	16	101,937							
$6,000 to $7,000	231	1,493,015	7,048	8,366			8,366	1,318	
$7,000 to $8,000 [2]	11	84,207							
$7,000 to $8,000	146	1,092,442	6,141	7,080			7,080	939	
$8,000 to $9,000 [2]	5	42,101							
$8,000 to $9,000	89	755,228	5,283	5,978			5,978	695	
$9,000 to $10,000 [2]	5	47,850							
$9,000 to $10,000	71	673,076	6,133	6,796			6,796	663	
$10,000 to $11,000	62	649,725	6,391	6,741	$289		7,030	639	
$11,000 to $12,000	51	585,946	6,807	6,649	757		7,406	599	
$12,000 to $13,000	35	435,821	4,859	4,679	781		5,460	601	

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under $5,000 estimated, based on sample (see p. 1)*—Continued

WYOMING—Continued

Income classes	Number of returns	Net income [1]	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
$13,000 to $14,000	36	$487,455	$7,775	$6,932	$1,273		$8,205	$430	
$14,000 to $15,000	18	261,239	5,326	4,758	904		5,662	336	
$15,000 to $20,000	70	1,199,186	27,391	20,990	8,311		29,301	1,910	
$20,000 to $25,000	19	422,957	13,867	8,401	6,493		14,894	1,027	
$25,000 to $30,000	17	473,787	21,862	10,694	12,147		22,841	979	
$30,000 to $40,000	9	299,140	17,249	7,314	10,396		17,710	461	
$40,000 to $50,000	8	360,686	23,501	4,162	16,967	$2,481	23,610	109	
$50,000 to $60,000	3	162,128	15,703	5,213	10,222	328	15,763	60	
$60,000 to $70,000									
$70,000 to $80,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
$80,000 to $90,000									
$90,000 to $100,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$100,000 to $150,000									
$150,000 to $200,000	1	(3)	(3)	(3)	(3)		(3)	(3)	
$200,000 to $250,000									
$250,000 to $300,000									
$300,000 to $400,000									
$400,000 to $500,000									
$500,000 to $750,000									
$750,000 to $1,000,000									
$1,000,000 to $1,500,000									
$1,500,000 to $2,000,000									
$2,000,000 to $3,000,000									
$3,000,000 to $4,000,000									
$4,000,000 to $5,000,000									
$5,000,000 and over									
Classes grouped [3]		477,666	68,819	14,519	48,265	6,630	69,414	595	
Total	8,870	31,297,698	274,644	169,547	116,805	9,439	295,791	21,147	
Nontaxable [2]	3,811	10,359,808							
Taxable	5,059	20,937,890	274,644	169,547	116,805	9,439	295,791	21,147	

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* [1]—*Number of returns, net income, and tax*

UNITED STATES

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	437,036	$6,298,577,620	$14,412.00	$173,386,694	$397.00
1917	3,472,890	13,652,383,207	3,931.00	691,492,954	199.00
1918	4,425,114	15,924,639,355	3,599.00	1,127,721,835	255.00
1919	5,332,760	19,859,491,448	3,724.00	1,269,630,104	238.00
1920	7,259,944	23,735,629,183	3,269.00	1,075,053,686	148.00
1921	6,662,176	19,577,212,528	2,939.00	719,387,106	108.00
1922	6,787,481	21,336,212,530	3,143.00	861,057,308	127.00
1923	7,698,321	24,777,465,658	3,219.00	661,666,133	86.00
1924	7,369,788	25,656,153,454	3,481.00	704,265,390	96.00
1925	4,171,051	21,894,576,403	5,249.00	734,555,183	176.00
1926	4,138,092	21,958,505,649	5,306.00	732,470,790	177.00
1927	4,101,547	22,545,090,553	5,496.73	830,639,434	202.52

ALABAMA

1916	2,097	$18,469,010	$8,807.00	$175,989	$84.00
1917	21,844	73,508,562	3,365.00	2,023,984	93.00
1918	38,988	121,250,953	3,110.00	4,431,563	114.00
1919	40,789	133,470,965	3,272.00	4,668,465	114.00
1920	52,984	156,604,933	2,956.00	4,482,805	85.00
1921	43,009	117,108,806	2,723.00	2,713,826	63.00
1922	43,612	126,908,473	2,910.00	2,892,298	66.00
1923	51,049	159,064,390	3,116.00	2,840,975	56.00
1924	47,591	159,918,982	3,360.00	2,771,221	58.00
1925	26,278	130,024,575	4,948.00	2,326,213	89.00
1926	28,540	136,523,003	4,784.00	2,449,196	86.00
1927	27,992	133,224,614	4,759.38	2,455,166	87.71

ALASKA

1916	243	$1,878,419	$7,730.00	$17,022	$70.00
1917	4,570	10,549,506	2,308.00	132,769	29.00
1918	7,606	15,434,987	2,029.00	316,859	42.00
1919	9,427	18,862,034	2,001.00	357,783	38.00
1920	9,899	19,400,775	1,960.00	248,605	25.00
1921 [2]					
1922 [2]					
1923 [2]					
1924 [2]					
1925 [2]					
1926 [2]					
1927 [2]					

ARIZONA

1916	994	$11,777,241	$11,848.00	$191,519	$193.00
1917	12,264	39,635,508	3,232.00	1,019,262	83.00
1918	13,701	41,579,450	3,035.00	1,724,116	126.00
1919	20,495	61,434,347	2,997.00	1,816,899	89.00
1920	24,812	67,280,486	2,712.00	1,325,905	53.00
1921	18,477	48,310,197	2,615.00	516,637	28.00
1922	20,079	48,459,738	2,413.00	687,026	34.00
1923	22,899	59,526,474	2,599.00	603,100	26.00
1924	21,301	58,273,049	2,735.00	511,987	24.00
1925	10,104	41,382,939	4,096.00	544,953	54.00
1926	10,509	41,716,578	3,970.00	498,896	47.00
1927	11,059	45,837,158	4,144.78	697,800	63.10

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39. Net income for returns under $5,000 estimated on basis of sample. See p. 1.

[2] Included in the State of Washington.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* [1]—*Number of returns, net income, and tax*—Continued

ARKANSAS

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	2,255	$17,683,678	$7,842.00	$157,513	$70.00
1917	17,839	68,296,287	3,828.00	1,848,177	104.00
1918	20,612	76,354,037	3,704.00	3,269,477	159.00
1919	33,556	123,704,361	3,687.00	4,237,673	126.00
1920	38,113	118,060,710	3,098.00	3,268,450	86.00
1921	33,830	92,616,903	2,738.00	1,866,164	55.00
1922	32,072	95,625,678	2,982.00	2,314,409	72.00
1923	35,788	109,793,634	3,068.00	2,050,416	57.00
1924	35,484	110,255,418	3,107.00	1,458,499	41.00
1925	20,597	84,474,350	4,101.00	1,434,504	70.00
1926	19,363	84,661,070	4,372.00	1,481,272	77.00
1927	17,331	75,553,896	4,359.47	1,339,952	77.32

CALIFORNIA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	21,208	$228,324,945	$10,766.00	$3,595,636	$170.00
1917	182,232	632,608,546	3,471.00	20,355,424	112.00
1918	206,471	701,850,380	3,399.00	36,070,926	175.00
1919	266,720	981,170,941	3,679.00	48,983,856	184.00
1920	396,973	1,329,006,594	3,348.00	50,447,505	127.00
1921	386,082	1,168,021,448	3,025.00	36,438,432	94.00
1922	420,923	1,357,524,521	3,225.00	43,778,932	104.00
1923	517,109	1,697,902,803	3,283.00	39,958,780	77.00
1924	511,218	1,741,063,671	3,406.00	37,880,658	74.00
1925	305,074	1,490,419,792	4,885.00	37,127,167	122.00
1926	315,344	1,571,673,688	4,984.00	46,238,346	147.00
1927	315,566	1,582,576,258	5,015.04	46,044,994	145.91

COLORADO

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	4,435	$53,854,130	$12,143.00	$1,055,758	$238.00
1917	40,627	137,853,875	3,393.00	5,184,948	128.00
1918	54,160	159,487,951	2,945.00	5,844,925	108.00
1919	57,526	191,001,999	3,320.00	7,196,593	125.00
1920	74,198	219,277,184	2,955.00	6,766,900	91.00
1921	69,676	174,490,980	2,504.00	3,862,862	55.00
1922	67,463	184,572,407	2,736.00	4,869,555	72.00
1923	72,366	200,572,724	2,772.00	3,267,732	45.00
1924	73,350	205,087,973	2,796.00	3,162,736	43.00
1925	35,808	150,363,411	4,199.00	2,840,926	79.00
1926	35,110	154,804,655	4,409.00	2,959,248	84.00
1927	31,727	148,473,486	4,679.72	3,307,180	104.24

CONNECTICUT

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	9,713	$133,858,341	$13,781.00	$2,824,846	$291.00
1917	64,472	249,186,724	3,865.00	10,595,737	164.00
1918	86,489	295,617,840	3,418.00	17,690,343	205.00
1919	110,409	347,929,674	3,151.00	16,833,829	152.00
1920	148,195	451,737,702	3,048.00	15,774,598	106.00
1921	123,269	343,017,180	2,783.00	10,633,045	86.00
1922	128,431	401,720,143	3,128.00	13,130,562	102.00
1923	149,820	473,804,719	3,162.00	11,199,184	75.00
1924	143,406	478,174,249	3,334.00	12,593,904	88.00
1925	74,595	404,498,337	5,423.00	13,533,997	181.00
1926	81,449	433,776,846	5,326.00	13,751,314	169.00
1927	77,778	451,001,651	5,798.58	16,117,674	207.23

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32–39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* [1]—*Number of returns, net income, and tax*—Continued

DELAWARE

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1,346	$57,798,410	$42,941.00	$3,695,605	$2,746.00
1917	8,032	56,459,176	7,029.00	9,350,461	1,164.00
1918	10,239	48,358,031	4,723.00	7,158,522	699.00
1919	16,059	62,901,249	3,917.00	7,495,453	467.00
1920	18,937	55,633,321	2,938.00	2,122,025	112.00
1921	15,889	43,676,893	2,749.00	1,284,365	81.00
1922	17,141	53,981,068	3,149.00	1,833,712	107.00
1923	19,202	57,186,685	2,978.00	1,402,093	73.00
1924	18,892	64,179,747	3,397.00	2,432,617	128.00
1925	9,131	54,897,972	6,012.00	2,780,200	304.00
1926	9,301	70,544,423	7,585.00	5,100,884	548.00
1927	9,266	90,262,899	9,741.30	7,970,035	860.14

DISTRICT OF COLUMBIA

1916	6,808	$67,334,621	$9,891.00	$1,068,644	$157.00
1917	33,737	113,499,332	3,364.00	4,499,820	133.00
1918	50.776	154,963,835	3,052.00	8,832,200	174.00
1919	88,616	234,959,904	2,651.00	8,869,833	100.00
1920	109,730	299,802,574	2,732.00	9,468,632	86.00
1921	89,966	248,345,804	2,760.00	7,704,564	86.00
1922	77,923	231,328,739	2,969.00	8,336,587	107.00
1923	75,796	221,950,528	2,928.00	6,097,678	80.00
1924	77,836	253,312,253	3,254.00	5,765,861	74.00
1925	43,293	200,353,699	4,628.00	5.718,046	132.00
1926	40,024	198,055,768	4,948.00	5,526,436	138.00
1927	39,560	198,938,042	5,028.77	6,027,133	152.35

FLORIDA

1916	1,779	$17,401,202	$9,781.00	$322,636	$181.00
1917	15,336	54,378,496	3,546.00	1,584,917	103.00
1918	19,102	63,681,401	3,334.00	2,367,463	124.00
1919	31,107	107,362,976	3,451.00	4,363,089	140.00
1920	42,210	141,105,124	3,343.00	5,242,705	124.00
1921	42,249	119,557,316	2,830.00	2,929,409	69.00
1922	41,531	132,047,020	3,179.00	4,059,859	98.00
1923	49,591	156,500,260	3,155.00	3,693,955	74.00
1924	64,306	250,963,654	3,902.00	7,229,272	112.00
1925	76,213	649,932,382	8,528.00	28,857,801	379.00
1926	56,109	322,601,033	5,750.00	10,415,636	186.00
1927	40,080	206,917,657	5,162.62	6,047,244	150.88

GEORGIA

1916	3,444	$32,992,965	$9,580.00	$378,062	$110.00
1917	38,252	137,775,612	3,601.00	3,250,342	85.00
1918	39,073	148,366,439	3,797.00	7,077,184	181.00
1919	58,930	219,471,959	3,724.00	9,134,092	155.00
1920	73,325	228,619,716	3,118.00	7,697,693	105.00
1921	67,719	180,311,466	2,663.00	3,892,645	57.00
1922	69,988	199,432,531	2,850.00	4,557,769	65.00
1923	71,341	222,888,344	3,124.00	3,766,159	52.00
1924	62,651	210,908,421	3,366.00	3,398,860	54.00
1925	37,410	177,203,659	4,737.00	3,529,883	94.00
1926	36,744	171,146,482	4,658.00	2,888,409	79.00
1927	33,818	167,407,479	4,950.25	3,612,724	106.83

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* [1]—*Number of returns, net income, and tax*—Continued

HAWAII

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1,144	$20,362,022	$17,799.00	$366,802	$321.00
1917	3,131	21,888,755	6,991.00	1,174,831	375.00
1918	4,242	20,054,940	4,728.00	1,857,352	438.00
1919	8,136	33,164,366	4,076.00	2,145,194	264.00
1920	13,715	55,572,896	4,052.00	4,075,539	297.00
1921	11,481	37,840,014	3,296.00	1,451,776	126.00
1922	11,597	37,122,696	3,201.00	1,387,398	120.00
1923	12,421	42,829,250	3,448.00	1,319,276	106.00
1924	12,387	46,395,290	3,745.00	1,481,883	120.00
1925	9,306	41,465,375	4,456.00	944,053	101.00
1926	9,146	42,950,279	4,696.00	1,096,213	120.00
1927	9,252	44,618,510	4,822.58	1,200,544	129.76

IDAHO

1916	756	$7,927,064	$10,486.00	$140,496	$186.00
1917	16,414	46,465,514	2,831.00	839,646	51.00
1918	19,249	55,954,293	2,907.00	1,493,518	78.00
1919	21,448	65,472,540	3,053.00	1,475,023	69.00
1920	25,755	67,391,639	2,617.00	1,086,614	42.00
1921	22,976	49,737,718	2,165.00	493,658	21.00
1922	23,369	51,166,793	2,190.00	478,706	20.00
1923	25,012	58,393,333	2,335.00	426,196	17.00
1924	21,436	52,301,491	2,439.00	261,008	12.00
1925	12,907	40,443,781	3,133.00	170,912	13.00
1926	11,617	39,887,951	3,434.00	184,344	16.00
1927	10,673	38,448,758	3,602.43	247,272	23.17

ILLINOIS

1916	37,525	$184,290,833	$12,906.00	$10,947,250	$292.00
1917	319,497	1,119,960,600	3,505.00	49,103,261	154.00
1918	366,918	1,255,309,485	3,424.00	84,560,642	230.00
1919	422,229	1,662,796,441	3,938.00	99,398,236	235.00
1920	542,467	1,836,956,942	3,386.00	85,409,203	157.00
1921	611,558	1,833,920,436	2,999.00	68,574,351	112.00
1922	614,449	1,927,637,451	3,137.00	77,196,407	126.00
1923	676,489	2,272,930,122	3,359.00	62,880,129	93.00
1924	652,501	2,413,605,350	3,699.00	66,583,239	102.00
1925	357,448	1,975,436,222	5,527.00	64,791,507	181.00
1926	374,725	1,995,011,009	5,324.00	64,213,839	171.00
1927	378,859	2,093,908,574	5,526.87	73,796,361	194.79

INDIANA

1916	7,004	$74,637,633	$10,656.00	$1,165,961	$166.00
1917	85,021	261,265,426	3,073.00	5,978,782	70.00
1918	104,581	325,549,440	3,113.00	11,456,898	110.00
1919	130,383	417,323,251	3,201.00	13,541,245	104.00
1920	189,587	556,061,991	2,933.00	15,780,124	83.00
1921	150,300	406,242,138	2,703.00	8,973,653	60.00
1922	153,469	426,365,818	2,778.00	9,578,511	62.00
1923	178,831	510,507,072	2,854.00	7,882,768	44.00
1924	156,845	461,717,343	2,944.00	6,655,560	42.00
1925	80,300	344,266,673	4,287.00	7,508,733	94.00
1926	77,126	358,624,820	4,650.00	9,934,476	129.00
1927	76,703	349,434,464	4,555.68	8,884,047	115.82

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32–39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* [1]—*Number of returns, net income, and tax*—Continued

IOWA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	8,497	$65,604,874	$7,721.00	$518,845	$61.00
1917	114,970	337,283,861	2,934.00	5,445,816	47.00
1918	118,933	450,267,585	3,786.00	15,928,158	134.00
1919	133,796	527,163,054	3,940.00	15,807,707	118.00
1920	183,398	631,560,789	3,444.00	18,776,990	102.00
1921	111,483	313,762,935	2,814.00	5,837,960	52.00
1922	131,870	359,562,822	2,727.00	5,466,397	41.00
1923	135,864	363,242,331	2,673.00	4,126,470	30.00
1924	110,404	298,734,381	2,706.00	3,123,808	28.00
1925	50,379	198,735,930	3,945.00	3,111,096	62.00
1926	49,476	203,015,362	4,103.00	2,917,845	59.00
1927	45,349	190,436,034	4,199.34	3,310,099	72.99

KANSAS

1916	4,290	$39,638,465	$9,240.00	$555,943	$130.00
1917	63,065	202,159,002	3,206.00	5,428,495	86.00
1918	64,794	218,524,054	3,373.00	7,880,244	122.00
1919	76,451	264,971,649	3,466.00	9,138,315	120.00
1920	99,255	306,413,429	3,087.00	8,351,393	84.00
1921	88,785	217,237,297	2,447.00	3,392,429	38.00
1922	86,915	211,061,984	2,428.00	3,246,097	37.00
1923	86,291	215,346,538	2,495.00	2,118,957	24.00
1924	84,080	203,034,515	2,415.00	1,918,019	23.00
1925	34,284	141,511,127	4,128.00	2,222,306	65.00
1926	32,732	153,673,206	4,695.00	2,756,049	84.00
1927	35,575	157,394,402	4,424.30	2,240,877	62.99

KENTUCKY

1916	3,887	$38,506,976	$9,907.00	$384,497	$99.00
1917	34,692	124,826,244	3,598.00	2,943,196	85.00
1918	47,098	166,350,127	3,532.00	7,918,960	168.00
1919	59,332	215,977,422	3,640.00	7,595,384	128.00
1920	78,258	243,879,230	3,116.00	7,292,098	93.00
1921	69,496	192,273,937	2,767.00	4,297,470	62.00
1922	69,666	200,048,892	2,872.00	4,676,804	67.00
1923	79,091	214,415,879	2,711.00	3,723,960	47.00
1924	72,119	238,094,411	3,301.00	3,805,669	53.00
1925	37,315	180,217,420	4,830.00	3,299,792	88.00
1926	32,821	169,100,987	5,152.00	3,226,344	98.00
1927	33,004	172,582,213	5,229.13	4,027,734	122.04

LOUISIANA

1916	4,517	$51,274,633	$11,351.00	$778,693	$172.00
1917	32,317	134,349,180	4,157.00	4,936,825	153.00
1918	33,432	137,261,983	4,106.00	9,353,518	280.00
1919	52,871	201,753,808	3,815.00	12,888,655	244.00
1920	69,340	237,109,145	3,420.00	9,626,591	139.00
1921	67,960	197,897,146	2,912.00	5,304,522	78.00
1922	66,972	203,664,606	3,041.00	5,353,574	80.00
1923	67,440	213,802,450	3,170.00	4,438,454	66.00
1924	67,658	221,133,422	3,268.00	3,528,511	52.00
1925	40,695	195,585,488	4,806.00	3,850,206	95.00
1926	38,996	185,478,850	4,756.00	3,311,535	85.00
1927	37,293	175,254,161	4,699.38	3,174,839	85.13

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32–39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* [1]—*Number of returns, net income, and tax*—Continued

MAINE

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	2,823	$30,435,945	$10,781.00	$371,367	$132.00
1917	17,112	66,950,710	3,913.00	2,467,852	144.00
1918	25,104	84,033,212	3,347.00	4,263,003	170.00
1919	34,578	112,562,525	3,255.00	4,468,876	129.00
1920	47,717	143,455,545	3,006.00	4,892,419	103.00
1921	44,397	124,628,679	2,807.00	3,974,861	90.00
1922	43,041	129,857,441	3,017.00	3,896,892	91.00
1923	48,435	142,964,209	2,952.00	2,785,696	58.00
1924	42,254	135,221,259	3,200.00	2,568,353	61.00
1925	19,444	97,927,563	5,036.00	2,718,658	140.00
1926	19,709	107,979,178	5,479.00	3,419,490	174.00
1927	18,710	103,080,848	5,509.40	3,300,741	176.42

MARYLAND

1916	9,674	$121,009,054	$12,509.00	$2,405,523	$249.00
1917	56,954	244,291,849	4,289.00	12,325,524	216.00
1918	80,085	287,423,572	3,589.00	20,252,137	253.00
1919	86,373	330,111,972	3,822.00	21,931,984	254.00
1920	108,000	390,781,048	3,618.00	20,257,233	188.00
1921	112,963	368,691,062	3,264.00	14,537,303	129.00
1922	110,896	386,830,235	3,488.00	15,363,765	139.00
1923	127,770	401,259,584	3,140.00	11,540,437	90.00
1924	126,226	467,225,699	3,701.00	12,073,312	96.00
1925	66,152	362,484,950	5,480.00	11,623,229	176.00
1926	67,160	374,758,859	5,580.00	11,517,168	171.00
1927	65,099	390,671,215	6,001.19	13,859,686	212.90

MASSACHUSETTS

1916	32,291	$474,292,762	$14,688.00	$10,892,685	$337.00
1917	156,111	717,512,002	4,596.00	44,478,907	285.00
1918	209,786	868,460,461	4,140.00	81,307,340	388.00
1919	268,307	1,090,808,058	4,065.00	86,566,938	323.00
1920	401,770	1,368,406,648	3,406.00	69,368,994	173.00
1921	388,442	1,153,008,156	2,968.00	46,534,644	120.00
1922	397,241	1,237,893,477	3,116.00	57,781,194	145.00
1923	415,100	1,413,015,994	3,404.00	42,527,993	102.00
1924	378,049	1,320,156,959	3,492.00	40,857,137	108.00
1925	221,530	1,132,289,870	5,111.00	41,052,088	185.00
1926	224,042	1,147,576,498	5,122.00	37,115,976	166.00
1927	214,356	1,189,273,214	5,548.12	43,949,866	205.03

MICHIGAN

1916	11,448	$162,533,104	$14,198.00	$3,340,682	$292.00
1917	111,562	387,824,910	3,476.00	15,159,388	136.00
1918	135,349	415,313,164	3,068.00	22,336,385	165.00
1919	181,662	665,475,193	3,663.00	55,958,378	308.00
1920	305,075	895,679,238	2,936.00	40,493,261	133.00
1921	250,147	657,779,854	2,630.00	24,197,840	97.00
1922	267,953	796,411,946	2,972.00	34,965,003	130.00
1923	350,072	1,041,933,086	2,976.00	28,051,017	80.00
1924	323,733	1,045,850,046	3,231.00	30,983,705	96.00
1925	188,669	910,910,113	4,828.00	33,263,014	176.00
1926	176,804	905,814,790	5,123.00	32,408,357	183.00
1927	175,806	950,085,831	5,404.05	35,599,799	202.49

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* [1]—*Number of returns, net income, and tax*—Continued

MINNESOTA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	7,556	$93,201,384	$12,335.00	$1,553,282	$206.00
1917	80,009	275,510,103	3,443.00	8,356,172	104.00
1918	84,515	291,074,629	3,444.00	15,262,760	181.00
1919	123,914	383,920,683	3,098.00	15,696,465	127.00
1920	154.118	453,212,241	2,941.00	15,169,869	98.00
1921	124,501	340,833,699	2,738.00	8,697,117	70.00
1922	122,885	348,740,625	2,838.00	9,419,301	77.00
1923	134,360	372,376,782	2,771.00	7,083,527	53.00
1924	128,237	375,588,940	2,929.00	6,720,567	52.00
1925	71,291	305,945,206	4,292.00	6,125,915	86.00
1926	64,227	296,414,294	4,615.00	6,475,311	101.00
1927	61,439	295,670,416	4,812.42	7,383,307	120.17

MISSISSIPPI

1916	1,440	$14,831,796	$10,300.00	$195,054	$135.00
1917	15,382	61,763,713	4,015.00	2,252,612	146.00
1918	19,949	70,323,185	3,525.00	3,542,849	178.00
1919	23,804	101,262,053	4,254.00	5,634,901	237.00
1920	28,022	83,954,352	2,996.00	2,495,207	89.00
1921	25,614	60,104,438	2,347.00	1,069,136	42.00
1922	26,897	76,981,743	2,862.00	1,803,632	67.00
1923	27,851	83,494,009	2,998.00	1,685,439	61.00
1924	27,213	82,652,945	3,037.00	1,155,729	42.00
1925	16,985	73,750,950	4,342.00	989,451	58.00
1926	17,196	64,859,892	3,772.00	643,744	37.00
1927	16,964	64,878,684	3,824.49	816,429	48.13

MISSOURI

1916	12,956	$147,069,303	$11,351.00	$2,373,327	$183.00
1917	91,608	362,026,687	3,952.00	10,880,241	119.00
1918	110,890	409,013,021	3,688.00	20,716,692	187.00
1919	125,248	470,443,311	3,756.00	22,146,510	177.00
1920	162,199	548,130,178	3,379.00	21,877,701	136.00
1921	172,519	499,911,004	2,898.00	14,660,351	85.00
1922	173,728	526,387,658	3,030.00	15,972,706	92.00
1923	192,282	605,275,520	3,148.00	13,085,218	68.00
1924	186,784	632,532,962	3,386.00	12,373,492	66.00
1925	109,059	533,836,188	4,895.00	14,246,816	131.00
1926	99,509	512,801,163	5,153.00	13,496,872	136.00
1927	96,407	501,495,130	5,201.85	13,738,256	142.50

MONTANA

1916	1,801	$19,467,019	$10,809.00	$304,448	$169.00
1917	28,646	81,207,992	2,835.00	1,548,582	54.00
1918	34,464	90,091,830	2,614.00	3,012,902	87.00
1919	42,593	108,380,657	2,545.00	2,413,463	57.00
1920	45,557	109,348,194	2,400.00	2,033,190	45.00
1921	36,907	81,527,662	2,209.00	1,051,863	29.00
1922	38,044	83,903,851	2,205.00	1,029,195	27.00
1923	42,809	99,255,947	2,318.00	721,406	17.00
1924	44,011	107,241,911	2,437.00	731,111	17.00
1925	19,239	66,825,486	3,473.00	580,196	30.00
1926	16,191	59,289,994	3,662.00	561,833	35.00
1927	18,651	69,654,023	3,734.60	867,944	46.54

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* [1]—*Number of returns, net income, and tax*—Continued

NEBRASKA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	4,286	$36,559,607	$8,530.00	$347,778	$81.00
1917	82,472	251,988,895	3,055.00	5,285,238	64.00
1918	96,049	306,053,565	3,186.00	9,373,582	98.00
1919	87,344	287,457,592	3,291.00	8,639,003	99.00
1920	97,729	306,362,700	3,135.00	8,363,305	86.00
1921	71,853	179,905,513	2,504.00	3,328,145	46.00
1922	67,503	177,969,193	2,636.00	3,165,433	47.00
1923	70,545	195,152,562	2,766.00	2,534,257	36.00
1924	66,512	189,371,665	2,847.00	1,848,121	28.00
1925	35,661	141,877,975	3,979.00	1,732,535	49.00
1926	33,532	134,153,838	4,001.00	1,381,307	41.00
1927	32,170	130,131,079	4,045.11	1,427,747	44.38

NEVADA

1916	364	$2,799,775	$7,692.00	$18,505	$51.00
1917	6,623	16,423,316	2,480.00	241,944	37.00
1918	7,097	17,826,669	2,512.00	412,342	58.00
1919	8,740	20,887,132	2,390.00	435,002	50.00
1920	10,381	25,337,934	2,441.00	390,077	38.00
1921	9,719	22,455,508	2,310.00	329,296	34.00
1922	9,723	22,397,460	2,304.00	258,732	27.00
1923	10,467	25,711,611	2,456.00	241,291	23.00
1924	10,664	27,534,276	2,582.00	184,334	17.00
1925	6,164	19,661,369	3,190.00	178,361	29.00
1926	4,797	16,795,822	3,501.00	195,497	41.00
1927	4,702	17,443,233	3,709.75	228,799	48.66

NEW HAMPSHIRE

1916	1,735	$19,557,542	$11,272.00	$258,173	$149.00
1917	10,809	42,843,296	3,964.00	1,517,183	140.00
1918	17,317	56,889,284	3,285.00	2,827,724	163.00
1919	25,601	78,565,318	3,069.00	2,811,830	110.00
1920	35,983	100,431,539	2,791.00	2,720,793	76.00
1921	32,410	82,352,496	2,541.00	1,759,290	54.00
1922	31,787	85,577,058	2,692.00	2,133,631	67.00
1923	36,876	104,852,122	2,843.00	1,643,150	45.00
1924	31,532	94,132,914	2,985.00	1,377,393	44.00
1925	16,413	70,117,771	4,272.00	1,218,822	74.00
1926	15,276	66,743,817	4,369.00	1,201,298	79.00
1927	14,484	70,560,949	4,871.65	1,824,931	126.00

NEW JERSEY

1916	19,701	$254,068,880	$12,896.00	$5,545,231	$281.00
1917	134,960	521,042,424	3,861.00	25,710,042	191.00
1918	185,706	653,112,589	3,517.00	43,109,648	232.00
1919	231,757	828,428,672	3,575.00	47,321,422	204.00
1920	296,989	977,853,627	3,293.00	43,275,477	145.00
1921	269,096	856,856,058	3,184.00	33,258,294	124.00
1922	301,834	1,032,262,375	3,420.00	40,982,616	136.00
1923	293,503	1,050,741,177	3,580.00	30,552,642	104.00
1924	299,904	1,177,421,081	3,926.00	31,941,148	107.00
1925	150,874	943,672,751	6,255.00	32,383,155	215.00
1926	176,320	1,032,297,571	5,855.00	32,858,092	186.00
1927	195,467	1,117,398,064	5,716.56	38,911,894	199.07

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32–39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* [1]—*Number of returns, net income, and tax*—Continued

NEW MEXICO

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	813	$7,486,732	$9,209.00	$83,935	$103.00
1917	11,616	31,644,721	2,724.00	713,829	61.00
1918	13,084	36,591,416	2,797.00	989,825	76.00
1919	10,757	31,587,990	2,937.00	774,470	72.00
1920	13,656	36,923,120	2,704.00	612,573	45.00
1921	11,780	27,838,165	2,363.00	351,629	30.00
1922	11,553	28,982,814	2,509.00	383,750	33.00
1923	12,202	32,667,610	2,677.00	337,354	28.00
1924	11,595	31,951,117	2,756.00	223,842	19.00
1925	7,203	23,994,717	3,331.00	178,762	25.00
1926	6,513	24,631,507	3,782.00	227,471	35.00
1927	6,462	26,288,148	4,068.11	283,403	43.86

NEW YORK

1916	93,155	$1,922,864,651	$20,641.00	$77,970,521	$837.00
1917	489,089	2,774,035,148	5,672.00	251,785,795	515.00
1918	559,753	2,719,713,784	4,859.00	354,263,417	633.00
1919	683,085	3,436,343,179	5,031.00	399,792,351	585.00
1920	1,047,634	4,030,623,696	3,847.00	286,607,280	274.00
1921	1,066,637	3,617,757,104	3,392.00	210,768,379	198.00
1922	1,102,748	4,110,588,989	3,727.00	273,960,079	248.00
1923	1,221,654	4,565,314,898	3,737.00	192,311,565	157.00
1924	1,215,640	5,144,766,182	4,232.00	236,774,567	195.00
1925	751,941	4,903,228,994	6,521.00	252,157,834	335.00
1926	753,044	4,984,020,281	6,619.00	247,164,324	328.00
1927	766,974	5,398,451,005	7,038.64	305,210,059	397.94

NORTH CAROLINA

1916	2,207	$24,825,826	$11,249.00	$560,970	$254.00
1917	22,977	84,220,131	3,665.00	2,747,673	120.00
1918	21,738	89,748,811	4,129.00	5,575,001	256.00
1919	37,185	161,613,467	4,346.00	10,010,348	269.00
1920	47,342	163,799,837	3,460.00	9,620,675	203.00
1921	44,161	127,992,951	2,898.00	3,760,499	85.00
1922	58,009	171,929,259	2,964.00	4,908,611	85.00
1923	68,191	206,638,618	3,030.00	4,767,257	70.00
1924	63,864	200,888,953	3,145.00	3,777,873	59.00
1925	38,740	161,623,754	4,172.00	3,178,767	82.00
1926	35,332	153,231,981	4,337.00	3,398,245	96.00
1927	33,398	155,916,827	4,668.45	4,519,870	135.33

NORTH DAKOTA

1916	1,176	$9,219,055	$7,839.00	$66,344	$56.00
1917	20,941	61,233,723	2,924.00	936,862	45.00
1918	29,120	89,586,415	3,076.00	2,219,954	76.00
1919	27,375	80,190,946	2,929.00	1,360,509	50.00
1920	24,209	66,188,434	2,734.00	1,105,801	46.00
1921	18,440	43,032,753	2,334.00	485,785	26.00
1922	18,750	43,767,089	2,334.00	453,219	24.00
1923	18,054	42,973,996	2,380.00	276,288	15.00
1924	19,160	48,689,794	2,541.00	268,090	14.00
1925	11,715	35,695,178	3,047.00	162,589	14.00
1926	9,881	33,169,117	3,357.00	180,012	18.00
1927	9,758	33,252,341	3,407.70	187,635	19.23

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* [1]—*Number of returns, net income, and tax*—Continued

OHIO

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	21,774	$318,822,511	$14,642.00	$7,722,306	$355.00
1917	190,273	740,406,422	3,891.00	31,928,937	168.00
1918	306,918	993,314,432	3,236.00	55,170,252	180.00
1919	308,309	1,075,115,926	3,487.00	56,505,315	183.00
1920	447,998	1,407,388,003	3,142.00	56,285,168	126.00
1921	367,096	1,060,027,926	2,888.00	33,574,094	91.00
1922	364,988	1,138,934,714	3,120.00	39,310,406	108.00
1923	463,017	1,457,696,567	3,148.00	33,061,877	71.00
1924	418,048	1,403,748,590	3,358.00	32,061,822	77.00
1925	224,643	1,141,453,071	5,081.00	30,321,360	135.00
1926	231,196	1,146,495,871	4,959.00	32,839,052	142.00
1927	222,707	1,153,756,214	5,180.60	35,519,337	159.49

OKLAHOMA

1916	2,539	$66,811,462	$26,314.00	$4,347,797	$1,712.00
1917	48,758	170,751,358	3,502.00	5,682,493	117.00
1918	46,818	163,678,297	3,496.00	7,649,280	163.00
1919	61,500	242,184,301	3,938.00	12,207,129	198.00
1920	81,785	295,790,791	3,617.00	13,548,211	166.00
1921	69,381	191,816,067	2,765.00	4,206,507	61.00
1922	72,063	217,555,604	3,019.00	6,414,336	89.00
1923	70,189	221,293,177	3,153.00	3,909,926	56.00
1924	63,357	211,271,658	3,335.00	3,794,477	60.00
1925	40,825	219,960,990	5,388.00	6,897,119	169.00
1926	37,497	223,036,805	5,948.00	8,134,654	217.00
1927	39,806	212,341,656	5,334.41	6,232,124	156.56

OREGON

1916	2,800	$24,968,572	$8,917.00	$337,051	$120.00
1917	25,071	84,746,023	3,380.00	3,298,630	132.00
1918	34,592	111,601,050	3,226.00	6,049,987	175.00
1919	49,663	166,240,606	3,347.00	8,232,437	166.00
1920	67,640	193,652,281	2,863.00	6,649,011	98.00
1921	62,804	159,574,639	2,541.00	4,951,580	79.00
1922	61,879	161,226,232	2,606.00	4,239,789	69.00
1923	69,123	189,854,013	2,747.00	2,891,804	42.00
1924	66,669	189,884,373	2,848.00	2,025,068	30.00
1925	32,542	132,022,718	4,057.00	1,787,992	55.00
1926	30,955	135,030,190	4,362.00	2,175,322	70.00
1927	33,903	140,739,425	4,151.24	1,920,597	56.65

PENNSYLVANIA

1916	40,289	$643,213,991	$15,966.00	$17,612,739	$437.00
1917	328,171	1,360,802,293	4,147.00	79,454,848	242.00
1918	518,729	1,770,848,133	3,414.00	137,781,370	266.00
1919	539,172	1,838,002,395	3,409.00	128,195,161	238.00
1920	672,746	2,212,178,029	3,288.00	118,750,989	177.00
1921	621,103	1,937,291,858	3,119.00	84,660,220	136.00
1922	587,770	2,005,570,020	3,412.00	93,573,559	159.00
1923	740,478	2,478,751,471	3,347.00	73,266,630	99.00
1924	713,427	2,548,132,809	3,572.00	77,873,521	109.00
1925	376,923	2,031,305,849	5,389.00	73,364,345	195.00
1926	397,575	2,138,168,594	5,378.00	76,887,315	193.00
1927	381,374	2,091,825,217	5,484.88	78,674,525	206.29

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* [1]—*Number of returns, net income, and tax*—Continued

RHODE ISLAND

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	3,745	$65,257,163	$17,425.00	$1,915,104	$511.00
1917	23,927	112,129,569	4,686.00	8,805,953	368.00
1918	32,921	129,630,322	3,938.00	13,512,766	410.00
1919	39,936	146,109,811	3,659.00	11,234,132	281.00
1920	53,128	180,303,990	3,394.00	11,685,163	220.00
1921	48,057	157,568,411	3,279.00	9,236,328	192.00
1922	50,076	171,409,669	3,423.00	9,351.580	187.00
1923	66,965	214,749,602	3,207.00	6,658,089	99.00
1924	48,792	191,556,190	3,926.00	6,722,491	138.00
1925	29,123	160,955,280	5,527.00	5,817,977	200.00
1926	26,362	155,050,974	5,882.00	5,545,787	210.00
1927	25,184	157,464,733	6,252.57	6,332,169	251.44

SOUTH CAROLINA

1916	1,204	$9,882,947	$8,208.00	$77,198	$64.00
1917	22,321	70,917,349	3,177.00	1,815,909	81.00
1918	20,239	73,855,345	3,649.00	2,732,593	135.00
1919	37,296	142,688,832	3,826.00	5,192,020	139.00
1920	33,044	109,246,657	3,306.00	3,236,875	98.00
1921	25,160	68,255,825	2,713.00	1,246,523	50.00
1922	26,830	72,755,770	2,712.00	1,268,305	47.00
1923	28,225	87,031,355	3,083.00	1,555,315	55.00
1924	28,090	79,613,886	2,834.00	727,462	26.00
1925	15,727	57,661,544	3,666.00	430,879	27.00
1926	13,809	53,060,331	3,842.00	420,164	30.00
1927	14,310	55,218,679	3,858.75	554,731	38.77

SOUTH DAKOTA

1916	971	$7,474,252	$7,697.00	$48,563	$50.00
1917	39,654	109,794,860	2,769.00	1,171,328	30.00
1918	45,505	151,725,486	3,334.00	4,139,239	91.00
1919	38,614	133,174,792	3,449.00	3,124,066	81.00
1920	34,670	103,578,036	2,988.00	2,228,187	64.00
1921	21,681	47,087,498	2,172.00	524,653	24.00
1922	21,465	48,949,551	2,280.00	548,688	26.00
1923	21,928	50,170,861	2,288.00	350,312	16.00
1924	26,506	66,124,303	2,495.00	306,097	12.00
1925	17,086	53,971,360	3,159.00	192,460	11.00
1926	12,414	38,153,263	3,073.00	208,893	17.00
1927	10,969	35,906,515	3,273.45	209,667	19.11

TENNESSEE

1916	4,414	$39,867,675	$9,032.00	$413,078	$94.00
1917	31,451	111,964,540	3,560.00	2,794,197	89.00
1918	38,232	139,173,691	3,640.00	6,795,268	178.00
1919	50,789	193,909,353	3,818.00	9,082,054	179.00
1920	65,054	212,600,105	3,268.00	7,565,009	116.00
1921	60,949	170,969,895	2,805.00	3,984,051	65.00
1922	63,555	190,723,937	3,001.00	4,902,612	77.00
1923	69,081	226,033,948	3,272.00	4,283,805	62.00
1924	66,981	224,184,198	3,347.00	3,419,535	51.00
1925	34,689	168,198,127	4,849.00	3,125,603	90.00
1926	35,495	175,714,293	4,950.00	3,651,457	103.00
1927	33,812	173,162,605	5,121.33	4,035,541	119.35

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32–39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* [1]—*Number of returns, net income, and tax*—Continued

TEXAS

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	10, 514	$113, 278, 037	$10, 774. 00	$2, 643, 697	$251. 00
1917	95, 416	350, 297, 337	3, 671. 00	13, 447, 453	141. 00
1918	114, 500	392, 975, 557	3, 432. 00	21, 575, 479	188. 00
1919	176, 547	643, 172, 301	3, 643. 00	32, 302, 280	183. 00
1920	224, 617	720, 720, 162	3, 209. 00	25, 400, 849	113. 00
1921	200, 188	536, 897, 427	2, 682. 00	12, 667, 894	63. 00
1922	186, 865	545, 901, 576	2, 921. 00	14, 119, 655	76. 00
1923	200, 683	613, 494, 900	3, 057. 00	10, 678, 022	53. 00
1924	192, 735	638, 109, 285	3, 311. 00	10, 235, 806	53. 00
1925	109, 448	496, 820, 449	4, 539. 00	9, 766, 688	89. 00
1926	111, 438	547, 562, 501	4, 914. 00	12, 681, 529	114. 00
1927	114, 534	560, 322, 568	4, 892. 19	12, 909, 842	112. 72

UTAH

1916	1, 259	$14, 281, 206	$11, 343. 00	$167, 688	$133. 00
1917	14, 636	45, 044, 946	3, 078. 00	1, 364, 652	93. 00
1918	18, 517	52, 454, 404	2, 833. 00	1, 347, 780	73. 00
1919	21, 164	61, 913, 436	2, 925. 00	1, 270, 543	60. 00
1920	30, 510	82, 278, 389	2, 697. 00	1, 506, 781	49. 00
1921	26, 128	62, 713, 461	2, 400. 00	842, 904	32. 00
1922	27, 325	67, 744, 653	2, 479. 00	955, 929	35. 00
1923	30, 242	79, 943, 306	2, 643. 00	725, 908	24. 00
1924	28, 685	82, 088, 477	2, 862. 00	599, 194	21. 00
1925	16, 101	61, 634, 951	3, 828. 00	660, 497	41. 00
1926	13, 568	53, 832, 169	3, 968. 00	628, 773	46. 00
1927	13, 029	53, 628, 897	4, 116. 12	851, 031	65. 32

VERMONT

1916	1, 100	$14, 628, 955	$13, 299. 00	$365, 004	$332. 00
1917	7, 258	29, 540, 804	4, 070. 00	1, 459, 253	201. 00
1918	9, 965	34, 063, 265	3, 418. 00	1, 821, 823	183. 00
1919	13, 569	46, 204, 506	3, 405. 00	2, 074, 804	153. 00
1920	19, 205	59, 303, 302	3, 088. 00	2, 259, 129	118. 00
1921	17, 746	47, 561, 557	2, 680. 00	1, 155, 767	65. 00
1922	17, 901	51, 653, 367	2, 886. 00	1, 573, 555	88. 00
1923	21, 752	64, 800, 009	2, 979. 00	1, 332, 822	61. 00
1924	20, 618	63, 630, 620	3, 086. 00	978, 252	47. 00
1925	9, 559	45, 857, 160	4, 797. 00	919, 959	96. 00
1926	8, 646	42, 209, 083	4, 882. 00	821, 296	95. 00
1927	8, 268	41, 842, 221	5, 060. 74	846, 932	102. 43

VIRGINIA

1916	4, 190	$42, 216, 464	$10, 076. 00	$593, 304	$142. 00
1917	37, 951	130, 682, 859	3, 443. 00	3, 929, 273	104. 00
1918	51, 207	173, 104, 495	3, 380. 00	7, 674, 725	150. 00
1919	75, 966	247, 658, 373	3, 260. 00	9, 020, 237	119. 00
1920	92, 576	273, 235, 229	2, 951. 00	7, 404, 201	80. 00
1921	76, 257	208, 331, 701	2, 732. 00	4, 161, 116	55. 00
1922	71, 523	207, 277, 342	2, 898. 00	4, 919, 485	69. 00
1923	77, 451	242, 586, 945	3, 132. 00	3, 669, 294	47. 00
1924	71, 597	231, 055, 514	3, 227. 00	3, 313, 896	46. 00
1925	37, 507	170, 257, 017	4, 539. 00	2, 981, 412	79. 00
1926	37, 797	176, 024, 673	4, 657. 00	3, 495, 042	92. 00
1927	37, 393	172, 239. 863	4, 606. 21	3, 611, 135	96. 57

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32–39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* [1]—*Number of returns, net income, and tax*—Continued

WASHINGTON

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	5,360	$49,697,247	$9,272.00	$776,470	$145.00
1917	56,322	169,727,615	3,014.00	4,377,754	78.00
1918	95,422	266,096,746	2,789.00	9,743,163	102.00
1919	114,322	325,920,733	2,851.00	11,615,795	102.00
1920	148,067	375,979,893	2,359.00	9,094,764	61.00
1921 [2]	115,593	261,400,721	2,261.00	4,878,295	42.00
1922 [2]	123,216	300,523,342	2,439.00	5,148,477	42.00
1923 [2]	136,057	351,985,059	2,587.00	3,925,801	29.00
1924 [2]	138,181	393,961,927	2,851.00	3,231,233	23.00
1925 [2]	78,030	272,544,925	3,493.00	2,717,102	35.00
1926 [2]	61,950	245,592,050	3,964.00	2,800,548	45.00
1927	62,200	252,547,211	4,060.24	2,913,642	46.84

WEST VIRGINIA

1916	2,575	$30,170,809	$11,717.00	$416,386	$162.00
1917	28,281	106,061,550	3,750.00	3,303,285	117.00
1918	48,876	156,557,747	3,203.00	5,709,295	117.00
1919	45,168	147,949,092	3,276.00	5,319,197	118.00
1920	96,326	287,729,460	2,987.00	8,517,268	88.00
1921	75,277	207,157,054	2,752.00	4,579,113	61.00
1922	69,501	196,777,359	2,831.00	4,594,653	66.00
1923	89,263	260,343,202	2,917.00	3,875,864	43.00
1924	75,037	226,999,720	3,025.00	2,796,310	37.00
1925	35,810	144,777,469	4,043.00	2,133,510	60.00
1926	32,544	141,396,917	4,345.00	2,304,313	71.00
1927	32,500	139,696,175	4,298.34	2,519,731	77.53

WISCONSIN

1916	8,261	$87,614,595	$10,606.00	$1,253,257	$152.00
1917	70,554	228,190,253	3,234.00	5,716,256	81.00
1918	94,704	290,199,685	3,064.00	11,382,127	120.00
1919	105,793	337,851,344	3,194.00	10,901,097	103.00
1920	150,452	436,436,810	2,901.00	13,232,531	88.00
1921	148,457	379,754,222	2,558.00	8,971,044	60.00
1922	160,519	401,670,058	2,502.00	9,126,855	57.00
1923	194,050	547,039,928	2,819.00	9,019,076	46.00
1924	179,275	496,659,728	2,770.00	7,344,053	41.00
1925	110,485	418,618,008	3,789.00	6,799,312	62.00
1926	99,251	407,642,742	4,107.00	8,418,047	85.00
1927	100,956	436,579,613	4,324.45	10,621,745	105.21

WYOMING

1916	673	$6,523,787	$9,694.00	$67,510	$100.00
1917	7,663	28,855,603	3,766.00	838,196	109.00
1918	7,821	26,413,937	3,377.00	1,272,692	163.00
1919	18,349	52,463,959	2,859.00	1,444,063	79.00
1920	24,594	63,244,529	2,572.00	1,161,320	47.00
1921	22,413	51,051,629	2,278.00	783,257	35.00
1922	21,943	48,826,743	2,225.00	687,062	31.00
1923	23,246	57,376,054	2,468.00	520,769	22.00
1924	22,947	60,751,853	2,647.00	414,087	18.00
1925	10,336	33,481,518	3,239.00	256,481	25.00
1926	8,930	31,750,581	3,556.00	263,319	29.00
1927	8,870	31,297,698	3,528.49	274,644	30.96

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.
[2] Includes Alaska.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927* [1]

ALABAMA

County and city	Number of returns
Autauga:	
Prattville	52
Miscellaneous	10
Total	62
Baldwin:	
Bay Minette	44
Miscellaneous	75
Total	119
Barbour:	
Clayton	18
Eufaula	118
Miscellaneous	15
Total	151
Bibb:	
Blocton	7
Miscellaneous	79
Total	86
Blount:	
Oneonta	16
Miscellaneous	13
Total	29
Bullock:	
Union Springs	46
Miscellaneous	13
Total	59
Butler:	
Chapman	11
Georgiana	24
Greenville	72
Miscellaneous	7
Total	114
Calhoun:	
Anniston	493
Jacksonville	28
Oxford	14
Piedmont	30
Miscellaneous	10
Total	575
Chambers:	
Lafayette	30
Lanett	23
Miscellaneous	33
Total	86
Cherokee: Miscellaneous	20
Chilton:	
Clanton	34
Miscellaneous	14
Total	48
Choctaw: Miscellaneous	23
Clarke:	
Jackson	25
Thomasville	37
Miscellaneous	13
Total	75
Clay:	
Ashland	6
Lineville	6
Miscellaneous	2
Total	14
Cleburne:	
Heflin	15
Miscellaneous	1
Total	16
Coffee:	
Elba	17
Enterprise	36
Total	53
Colbert:	
Sheffield	207
Tuscumbia	115
Miscellaneous	12
Total	334
Conecuh:	
Evergreen	62
Miscellaneous	15
Total	77
Coosa:	
Good Water	9
Miscellaneous	4
Total	13
Covington:	
Andalusia	93
Florala	30
Opp	31
River Falls	6
Miscellaneous	15
Total	175
Crenshaw:	
Luverne	26
Miscellaneous	12
Total	38
Cullman:	
Cullman	110
Miscellaneous	11
Total	121
Dale:	
Ozark	50
Miscellaneous	7
Total	57
Dallas:	
Selma	630
Miscellaneous	55
Total	685
De Kalb:	
Fort Payne	42
Miscellaneous	36
Total	78

[1] Does not represent an exact count for each civil division. See p. 14.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

ALABAMA—Continued

County and city	Number of returns
Elmore:	
Tallassee	53
Wetumpka	91
Miscellaneous	15
Total	159
Escambia:	
Atmore	58
Brewton	78
Flomaton	22
Miscellaneous	11
Total	169
Etowah:	
Alabama City	31
Altoona	8
Attalla	53
Gadsden	347
Miscellaneous	2
Total	441
Fayette:	
Fayette	37
Miscellaneous	6
Total	43
Franklin:	
Russellville	36
Miscellaneous	13
Total	49
Geneva:	
Geneva	22
Hartford	15
Samson	28
Miscellaneous	6
Total	71
Greene:	
Eutaw	37
Miscellaneous	14
Total	51
Hale:	
Akron	16
Greensboro	56
Miscellaneous	18
Total	90
Henry:	
Abbeville	18
Headland	12
Miscellaneous	1
Total	31
Houston:	
Dothan	240
Miscellaneous	20
Total	260
Jackson:	
Bridgeport	11
Scottsboro	26
Miscellaneous	14
Total	51
Jefferson:	
Birmingham	12,761
Bessemer	607
Blossburg	5
Brighton	19
Fairfield	344
Leeds	47
Miscellaneous	411
Total	14,194
Lamar:	
Sulligent	10
Miscellaneous	7
Total	17
Lauderdale:	
Florence	288
Miscellaneous	4
Total	292
Lawrence:	
Courtland	23
Miscellaneous	11
Total	34
Lee:	
Auburn	29
Opelika	147
Phenix City	31
Miscellaneous	2
Total	209
Limestone:	
Athens	74
Miscellaneous	11
Total	85
Lowndes:	
Fort Deposit	10
Miscellaneous	39
Total	49
Macon:	
Tuskegee	81
Miscellaneous	13
Total	94
Madison:	
Huntsville	404
Miscellaneous	34
Total	438
Marengo:	
Demopolis	125
Miscellaneous	63
Total	188
Marion: Miscellaneous	37
Marshall:	
Albertville	32
Boaz	20
Guntersville	40
Miscellaneous	4
Total	96

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

ALABAMA—Continued

County and city	Number of returns
Mobile:	
Mobile	2,631
Prichard	14
Whistler	29
Miscellaneous	127
Total	2,801
Monroe: Miscellaneous	73
Montgomery:	
Montgomery	2,374
Miscellaneous	40
Total	2,414
Morgan:	
Albany	4
Decatur	323
Hartselle	32
Miscellaneous	15
Total	374
Perry:	
Marion	67
Uniontown	41
Miscellaneous	7
Total	115
Pickens:	
Aliceville	23
Reform	2
Miscellaneous	25
Total	50
Pike:	
Brundidge	31
Troy	174
Miscellaneous	6
Total	211
Randolph: Roanoke	57
Russell:	
Girard	9
Miscellaneous	24
Total	33
St. Clair:	
Acmar	3
Pell City	16
Miscellaneous	40
Total	59
Shelby:	
Calera	15
Helena	5
Shelby—Continued.	
Montevallo	20
Vincent	6
Wilton	7
Miscellaneous	59
Total	112
Sumter:	
Livingston	27
York	37
Miscellaneous	24
Total	88
Talladega:	
Sylacauga	83
Talladega	128
Miscellaneous	33
Total	244
Tallapoosa:	
Alexander City	41
Miscellaneous	18
Total	59
Tuscaloosa:	
Holt	16
Kellerman	12
Tuscaloosa	451
Miscellaneous	44
Total	523
Walker:	
Carbon Hill	44
Coal Valley	1
Cordova	31
Dora	25
Empire	6
Jasper	152
Oakman	11
Parrish	21
Quinton	7
Sipsey	9
Townley	19
Miscellaneous	60
Total	386
Washington: Miscellaneous	30
Wilcox:	
Camden	35
Miscellaneous	49
Total	84
Winston: Haleyville	23
State total	27,992

ARIZONA

County and city	Number of returns
Apache:	
St. Johns	6
Miscellaneous	61
Total	67
Cochise:	
Bisbee	492
Douglas	496
Lowell	134
Tombstone	36
Cochise—Continued.	
Warren	95
Miscellaneous	202
Total	1,455
Coconino:	
Flagstaff	273
Williams	85
Miscellaneous	54
Total	412

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

ARIZONA—Continued

County and city	Number of returns
Gila:	
Globe	393
Hayden	76
Miami	402
Miscellaneous	165
Total	1,036
Graham:	
Safford	66
Thatcher	8
Miscellaneous	17
Total	91
Greenlee:	
Clifton	48
Metcalf	16
Morenci	104
Miscellaneous	2
Total	170
Maricopa:	
Chandler	42
Glendale	82
Mesa	135
Phoenix	3,114
Tempe	91
Miscellaneous	155
Total	3,619
Mohave:	
Kingman	137
Oatman	24
Miscellaneous	56
Total	217
Navajo:	
Holbrook	67
Winslow	369
Navajo—Continued.	
Miscellaneous	17
Total	453
Pima:	
Ajo	123
Tucson	1,325
Miscellaneous	32
Total	1,480
Pinal:	
Casa Grande	30
Florence	27
Ray	64
Superior	104
Miscellaneous	37
Total	262
Santa Cruz:	
Nogales	238
Miscellaneous	23
Total	261
Yavapai:	
Clarkdale	159
Humboldt	11
Jerome	400
Prescott	407
Miscellaneous	244
Total	1,221
Yuma:	
Somerton	23
Yuma	253
Miscellaneous	39
Total	315
State total	11,059

ARKANSAS

County and city	Number of returns
Arkansas:	
De Witt	66
Gillett	31
Stuttgart	294
Miscellaneous	54
Total	445
Ashley:	
Crossett	32
Hamburg	34
Miscellaneous	65
Total	131
Baxter: Miscellaneous	20
Benton:	
Bentonville	38
Rogers	97
Siloam Springs	46
Miscellaneous	40
Total	221
Boone.	
Harrison	52
Miscellaneous	2
Total	54
Bradley:	
Warren	136
Miscellaneous	11
Total	147
Calhoun:	
Thornton	13
Miscellaneous	6
Total	19
Carroll:	
Berryville	16
Eureka Springs	45
Miscellaneous	11
Total	72
Chicot:	
Dermott	40
Eudora	55
Lake Village	62
Miscellaneous	10
Total	167
Clark:	
Arkadelphia	105
Gurdon	46
Miscellaneous	19
Total	170

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

ARKANSAS—Continued

County and city	Number of returns
Clay:	
Corning	39
Piggott	24
Rector	28
Miscellaneous	18
Total	109
Cleburne:	
Heber Springs	30
Miscellaneous	2
Total	32
Cleveland: Miscellaneous	16
Columbia:	
Magnolia	95
Miscellaneous	32
Total	127
Conway:	
Morrilton	104
Miscellaneous	4
Total	108
Craighead:	
Jonesboro	359
Monette	12
Miscellaneous	30
Total	401
Crawford:	
Mulberry	10
Van Buren	103
Miscellaneous	25
Total	138
Crittenden:	
Earl	49
Miscellaneous	125
Total	174
Cross:	
Parkin	39
Wynne	107
Miscellaneous	12
Total	158
Dallas:	
Fordyce	73
Miscellaneous	16
Total	89
Desha:	
Arkansas City	23
Dumas	39
McGehee	105
Miscellaneous	21
Total	188
Drew:	
Monticello	71
Wilmar	2
Miscellaneous	29
Total	102
Faulkner:	
Conway	114
Miscellaneous	8
Total	122
Franklin:	
Ozark	16
Miscellaneous	25
Total	41
Fulton: Miscellaneous	12
Garland:	
Hot Springs	694
Miscellaneous	2
Total	696
Grant: Miscellaneous	24
Greene:	
Paragould	152
Miscellaneous	10
Total	162
Hempstead:	
Hope	164
Miscellaneous	24
Total	188
Hot Springs:	
Malvern	95
Miscellaneous	2
Total	97
Howard:	
Dierks	4
Nashville	78
Miscellaneous	11
Total	93
Independence:	
Batesville	110
Miscellaneous	19
Total	129
Izard: Miscellaneous	4
Jackson:	
Newport	129
Miscellaneous	43
Total	172
Jefferson:	
Pine Bluff	1,004
Miscellaneous	68
Total	1,072
Johnson:	
Clarksville	80
Coal Hill	7
Miscellaneous	10
Total	97
Lafayette:	
Lewisville	26
Stamps	36
Miscellaneous	23
Total	85
Lawrence:	
Hoxie	19
Walnut Ridge	58
Miscellaneous	23
Total	100

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

ARKANSAS—Continued

County and city	Number of returns
Lee:	
Marianna	125
Miscellaneous	15
Total	140
Lincoln: Miscellaneous	40
Little River:	
Ashdown	37
Foreman	18
Miscellaneous	8
Total	63
Logan:	
Booneville	17
Paris	55
Miscellaneous	6
Total	78
Lonoke:	
England	76
Lonoke	47
Miscellaneous	74
Total	197
Madison: Miscellaneous	9
Marion: Miscellaneous	2
Miller:	
Texarkana	481
Miscellaneous	22
Total	503
Mississippi:	
Blytheville	250
Luxora	28
Osceola	102
Wilson	28
Miscellaneous	86
Total	494
Monroe:	
Brinkley	67
Clarendon	47
Miscellaneous	42
Total	156
Montgomery: Miscellaneous	30
Nevada:	
Prescott	108
Miscellaneous	15
Total	123
Newton: Miscellaneous	3
Ouachita:	
Camden	311
Louann	57
Stephens	18
Miscellaneous	38
Total	424
Perry: Miscellaneous	8
Phillips:	
Helena	516
West Helena	56
Miscellaneous	81
Total	653
Pike: Miscellaneous	20
Poinsett:	
Harrisburg	31
Lepanto	30
Marked Tree	49
Trumann	33
Miscellaneous	42
Total	185
Polk:	
Mena	39
Miscellaneous	10
Total	49
Pope:	
Atkins	29
Russellville	84
Miscellaneous	7
Total	120
Prairie:	
Des Arc	17
Miscellaneous	67
Total	84
Pulaski:	
Little Rock	3,643
North Little Rock	295
Miscellaneous	38
Total	3,976
Randolph:	
Pocahontas	18
Miscellaneous	2
Total	20
St. Francis:	
Forrest City	136
Miscellaneous	67
Total	203
Saline:	
Bauxite	22
Benton	52
Miscellaneous	4
Total	78
Scott: Miscellaneous	15
Searcy:	
Leslie	1
Miscellaneous	6
Total	7
Sebastian:	
Fort Smith	1,088
Greenwood	12
Hartford	13
Huntington	11
Miscellaneous	36
Total	1,160
Sevier:	
De Queen	94
Horatio	11
Miscellaneous	14
Total	119
Sharp: Miscellaneous	11
Stone: Miscellaneous	8

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

ARKANSAS—Continued

County and city	Number of returns
Union:	
Calion	8
El Dorado	1,100
Griffin	13
Huttig	23
Junction City	19
Norphlet	113
Smackover	221
Strong	18
Miscellaneous	16
Total	1,531
Van Buren: Miscellaneous	7
Washington:	
Fayetteville	209
Springdale	39
Miscellaneous	28
Total	276
White:	
Bald Knob	17
Beebe	18
Searcy	88
Miscellaneous	62
Total	185
Woodruff:	
Augusta	47
Cotton Plant	41
Miscellaneous	35
Total	123
Yell:	
Dardanelle	16
Plainview	17
Miscellaneous	16
Total	49
State total	17,331

CALIFORNIA

County and city	Number of returns
Alameda:	
Alameda	2,137
Albany	40
Berkeley	6,982
Emeryville	73
Hayward	373
Livermore	225
Niles	60
Oakland	16,245
Piedmont	1,201
San Leandro	418
Miscellaneous	365
Total	28,119
Amador:	
Jackson	73
Miscellaneous	88
Total	161
Butte:	
Chico	605
Gridley	110
Oroville	335
Miscellaneous	171
Total	1,221
Calaveras:	
San Andreas	30
Miscellaneous	154
Total	184
Colusa:	
Arbuckle	55
Colusa	225
Miscellaneous	210
Total	490
Contra Costa:	
Antioch	178
Bay Point	75
Crockett	380
El Cerrito	44
Martinez	488
Pittsburg	450
Contra Costa—Continued.	
Richmond	1,105
Miscellaneous	855
Total	3,575
Del Norte: Miscellaneous	133
Eldorado:	
Placerville	150
Miscellaneous	43
Total	193
Fresno:	
Clovis	61
Coalinga	300
Fowler	49
Fresno	3,562
Kingsburg	75
Reedley	188
Sanger	168
Selma	168
Miscellaneous	597
Total	5,168
Glenn:	
Orland	66
Willows	185
Miscellaneous	86
Total	337
Humboldt:	
Arcata	148
Eureka	938
Ferndale	110
Scotia	113
Miscellaneous	390
Total	1,699
Imperial:	
Brawley	376
Calexico	290
Calipatria	61
El Centro	476
Holtville	103

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

CALIFORNIA—Continued

County and city	Number of returns
Imperial—Continued.	
Imperial	75
Miscellaneous	61
Total	1,442
Inyo:	
Bishop	150
Miscellaneous	138
Total	288
Kern:	
Bakersfield	1,966
Delano	135
Fellows	193
Maricopa	172
Taft	1,142
Miscellaneous	620
Total	4,228
Kings:	
Corcoran	110
Hanford	410
Lemoore	93
Miscellaneous	36
Total	649
Lake:	
Lakeport	68
Miscellaneous	87
Total	155
Lassen:	
Susanville	240
Westwood	298
Miscellaneous	19
Total	557
Los Angeles:	
Alhambra	1,420
Arcadia	230
Artesia	74
Avalon	127
Azusa	149
Baldwin Park	103
Bell	231
Bellflower	122
Belvedere	18
Beverly Hills	2,087
Burbank	562
Claremont	307
Compton	421
Covina	428
Culver City	402
Downey	164
El Monte	288
El Segundo	146
Gardena	179
Glendale	3,504
Glendora	173
Hawthorne	123
Hermosa	221
Huntington Park	1,188
Inglewood	740
La Verne	119
Lomita	105
Long Beach	7,900
Los Angeles City	88,254
Lynwood	142
Manhattan	72
Maywood	132
Moneta	34
Monrovia	554
Los Angeles—Continued.	
Montebello	235
Monterey Park	152
Montrose	60
Norwalk	128
Pomona	832
Pasadena	7,775
Puente	178
Redondo	417
San Dimas	106
San Gabriel	392
San Fernando	356
Santa Fe Springs	54
Santa Monica	2,395
Sherman	227
Sierra Madre	252
Southgate	204
South Pasadena	1,311
Torrance	342
Tujunga	79
Vernon	34
Walnut	125
Whittier	1,166
Willowbrook	30
Miscellaneous	2,327
Total	129,896
Madera:	
Madera	223
Miscellaneous	108
Total	331
Marin:	
Mill Valley	300
San Anselmo	365
San Rafael	635
Sausalito	305
Miscellaneous	583
Total	2,188
Mariposa: Miscellaneous	85
Mendocino:	
Fort Bragg	205
Ukiah	185
Willits	60
Miscellaneous	178
Total	628
Merced:	
Los Banos	185
Merced	483
Miscellaneous	473
Total	1,141
Modoc: Miscellaneous	131
Mono: Miscellaneous	14
Monterey:	
King City	91
Monterey	530
Pacific Grove	243
Salinas	563
Miscellaneous	543
Total	1,970
Napa:	
Napa	530
St. Helena	93
Miscellaneous	126
Total	749

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

CALIFORNIA—Continued

County and city	Number of returns
Nevada:	
Grass Valley	185
Nevada City	93
Truckee	58
Miscellaneous	93
Total	429
Orange:	
Anaheim	958
Balboa	85
Brea	159
Buena Park	46
Fullerton	637
Garden Grove	113
Huntington Beach	430
Laguna Beach	103
La Habra	182
Orange	559
Placentia	172
Santa Ana	1,836
Seal Beach	28
Tustin	83
Miscellaneous	318
Total	5,709
Placer:	
Auburn	225
Lincoln	132
Roseville	338
Miscellaneous	344
Total	1,039
Plumas: Miscellaneous	312
Riverside:	
Banning	90
Beaumont	20
Blythe	79
Coachella	44
Corona	208
Elsinore	79
Hemet	160
Indio	88
Perris	26
Riverside	1,443
San Jacinto	60
Miscellaneous	262
Total	2,559
Sacramento:	
Folsom City	70
Sacramento	5,557
Miscellaneous	689
Total	6,316
San Benito:	
Hollister	338
Miscellaneous	102
Total	440
San Bernardino:	
Barstow	91
Chino	102
Colton	167
Needles	251
Ontario	506
Redlands	936
Rialto	79
San Bernardino	1,184
Upland	310
Victorville	43
Miscellaneous	728
Total	4,397
San Diego:	
Chula Vista	148
Coronado	300
El Cajon	44
Escondido	171
La Mesa	92
National City	132
Oceanside	119
San Diego	6,387
Miscellaneous	990
Total	8,383
San Francisco: San Francisco	63,256
San Joaquin:	
Lodi	563
Manteca	93
Stockton	3,420
Tracy	300
Miscellaneous	363
Total	4,739
San Luis Obispo:	
Arroyo Grande	74
Atascadero	44
Pasa Robles	152
Pismo Beach	27
San Luis Obispo	550
Miscellaneous	175
Total	1,022
San Mateo:	
Burlingame	1,211
Daly City	110
Half Moon Bay	43
Redwood City	505
San Bruno	73
San Mateo	1,068
South San Francisco	150
Miscellaneous	525
Total	3,685
Santa Barbara:	
Lompoc	219
Santa Barbara	2,375
Santa Maria	450
Miscellaneous	432
Total	3,476
Santa Clara:	
Gilroy	225
Los Gatos	355
Mayfield	56
Mountain View	185
Palo Alto	1,353
San Jose	3,705
Santa Clara	230
Sunnyvale	75
Miscellaneous	592
Total	6,806
Santa Cruz:	
Santa Cruz	678
Watsonville	608
Miscellaneous	121
Total	1,407
Shasta:	
Anderson	24
Redding	300
Miscellaneous	129
Total	453
Sierra: Miscellaneous	107

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

CALIFORNIA—Continued

County and city	Number of returns
Siskiyou:	
Dunsmuir	280
Weed	150
Yreka	83
Miscellaneous	531
Total	1,044
Solano:	
Benicia	159
Fairfield	34
Rio Vista	188
Vacaville	188
Vallejo	938
Miscellaneous	438
Total	1,945
Sonoma:	
Healdsburg	223
Petaluma	860
Santa Rosa	823
Sebastopol	155
Miscellaneous	381
Total	2,442
Stanislaus:	
Modesto	997
Newman	263
Oakdale	110
Turlock	300
Miscellaneous	388
Total	2,058
Sutter:	
Yuba City	300
Miscellaneous	143
Total	443
Tehama:	
Corning	99
Red Bluff	225
Miscellaneous	74
Total	398
Trinity: Miscellaneous	40
Tulare:	
Dinuba	168
Exeter	185
Lindsay	308
Porterville	370
Tulare	370
Visalia	505
Miscellaneous	279
Total	2,185
Tuolumne:	
Sonora	185
Miscellaneous	247
Total	432
Ventura:	
Fillmore	239
Ojai	116
Oxnard	431
Santa Paula	413
Saticoy	29
Ventura	1,147
Miscellaneous	323
Total	2,698
Yolo:	
Woodland	390
Miscellaneous	475
Total	865
Yuba:	
Marysville	635
Miscellaneous	114
Total	749
State total	351,566

COLORADO

County and city	Number of returns
Adams:	
Brighton	83
Miscellaneous	95
Total	178
Alamosa:	
Alamosa	187
Miscellaneous	7
Total	194
Arapahoe:	
Englewood	109
Littleton	118
Miscellaneous	37
Total	264
Archuleta:	
Pagosa Springs	25
Miscellaneous	5
Total	30
Baca: Miscellaneous	23
Bent:	
Las Animas	117
Miscellaneous	28
Total	145
Boulder:	
Boulder	469
Lafayette	27
Longmont	246
Louiseville	26
Miscellaneous	37
Total	805
Chaffee:	
Salida	233
Miscellaneous	25
Total	258
Cheyenne: Miscellaneous	31
Clear Creek:	
Idaho Springs	32
Miscellaneous	9
Total	41

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

COLORADO—Continued

County and city	Number of returns
Conejos: Miscellaneous	63
Costilla: Miscellaneous	21
Crowley:	
Ordway	37
Miscellaneous	23
Total	60
Custer: Miscellaneous	38
Delta:	
Delta	107
Miscellaneous	95
Total	202
Denver: Denver	16,244
Dolores: Miscellaneous	30
Douglas: Miscellaneous	63
Eagle: Miscellaneous	106
Elbert: Miscellaneous	33
El Paso:	
Colorado Springs	1,852
Manitou	54
Miscellaneous	86
Total	1,992
Fremont:	
Canon City	241
Florence	124
Rockvale	5
Miscellaneous	39
Total	409
Garfield:	
Glenwood Springs	123
Miscellaneous	101
Total	224
Gilpin: Miscellaneous	17
Grand: Miscellaneous	65
Gunnison	
Crested Butte	34
Gunnison	120
Miscellaneous	64
Total	218
Hinsdale: Miscellaneous	4
Huerfano:	
Walsenburg	165
Miscellaneous	142
Total	307
Jackson: Miscellaneous	47
Jefferson:	
Golden	117
Miscellaneous	233
Total	350
Kiowa: Miscellaneous	17
Kit Carson: Miscellaneous	71
Lake:	
Leadville	237
Miscellaneous	15
Total	252
La Plata:	
Durango	204
Miscellaneous	29
Total	233
Larimer:	
Ft. Collins	550
Loveland	163
Miscellaneous	157
Total	870
Las Animas:	
Aguilar	21
Delagua	33
Trinidad	435
Miscellaneous	191
Total	680
Lincoln:	
Limon	39
Miscellaneous	60
Total	99
Logan:	
Sterling	273
Miscellaneous	60
Total	333
Mesa:	
Fruita	26
Grand Junction	429
Miscellaneous	97
Total	552
Mineral: Miscellaneous	11
Moffat:	
Craig	70
Miscellaneous	22
Total	92
Montezuma: Miscellaneous	108
Montrose:	
Montrose	155
Miscellaneous	43
Total	198
Morgan:	
Brush	113
Fort. Morgan	237
Miscellaneous	52
Total	402
Otero:	
Fowler	28
La Junta	322
Rocky Ford	142
Miscellaneous	35
Total	527
Ouray:	
Ouray	34
Miscellaneous	16
Total	50
Park: Miscellaneous	36

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

COLORADO—Continued

County and city	Number of returns
Phillips:	
Haxton	38
Holyoke	36
Miscellaneous	7
Total	81
Pitkin:	
Aspen	29
Miscellaneous	3
Total	32
Prowers:	
Holly	21
Lamar	172
Miscellaneous	33
Total	226
Pueblo:	
Pueblo	1,685
Miscellaneous	43
Total	1,728
Rio Blanco: Miscellaneous	56
Rio Grande:	
Del Norte	68
Monte Vista	233
Miscellaneous	2
Total	303
Routt:	
Steamboat Springs	49
Miscellaneous	114
Total	163
Saguache: Miscellaneous	183
San Juan:	
Silverton	34
Miscellaneous	112
Total	146
San Miguel:	
Telluride	67
Miscellaneous	65
Total	132
Sedgwick:	
Julesburg	53
Miscellaneous	30
Total	83
Summit: Miscellaneous	39
Teller:	
Cripple Creek	48
Victor	78
Miscellaneous	8
Total	134
Washington:	
Akron	41
Miscellaneous	13
Total	54
Weld:	
Eaton	155
Fort Lupton	84
Greeley	609
Windsor	67
Miscellaneous	343
Total	1,258
Yuma:	
Wray	48
Yuma	46
Miscellaneous	22
Total	116
State total	31,727

CONNECTICUT

County and city	Number of returns
Fairfield:	
Bethel	152
Bridgeport	7,224
Danbury	1,510
Darien	371
Fairfield	527
Greenwich	2,227
Monroe	36
New Canaan	360
Newtown	197
Norwalk	1,671
Redding	36
Ridgefield	87
Shelton	416
Stamford	2,430
Stratford	581
Trumbull	27
Westport	380
Wilton	111
Miscellaneous	27
Total	18,280
Hartford:	
Avon	40
Berlin	140
Bloomfield	64
Bristol	1,182
Hartford—Continued.	
Burlington	1
Canton	79
East Granby	22
East Hartford	547
East Windsor	131
Enfield	400
Farmington	316
Glastonbury	251
Granby	33
Hartford	12,138
Manchester	986
New Britain	2,818
Newington	67
Plainville	219
Rocky Hill	56
Simsbury	196
Southington	291
South Windsor	52
Suffield	147
West Hartford	2,449
Wethersfield	427
Windsor	345
Windsor Locks	162
Miscellaneous	24
Total	23,583

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

CONNECTICUT—Continued

County and city	Number of returns
Litchfield:	
Harwinton	1
Kent	61
Litchfield	195
New Hartford	47
New Milford	239
Norfolk	103
North Canaan	111
Plymouth	133
Salisbury	177
Sharon	59
Thomaston	191
Torrington	921
Washington	95
Watertown	368
Winsted	430
Woodbury	74
Miscellaneous	103
Total	3,308
Middlesex:	
Chester	63
Clinton	70
Cromwell	68
East Haddam	58
East Hampton	112
Essex	132
Haddam	40
Middlefield	27
Middletown	1,046
Old Saybrook	66
Portland	168
Saybrook	114
Miscellaneous	54
Total	2,018
New Haven:	
Ansonia	846
Beacon Falls	42
Branford	396
Cheshire	140
Derby	491
East Haven	197
Guilford	121
Hamden	492
Madison	69
Meriden	1,979
Middlebury	48
Milford	508
Naugatuck	659
New Haven	10,629
North Branford	29
North Haven	115
Orange	48
Seymour	278
Southbury	29
New Haven—Continued.	
Wallingford	667
Waterbury	4,818
West Haven	996
Woodbridge	43
Miscellaneous	6
Total	23,646
New London:	
Colchester	30
East Lyme	49
Groton	209
Jewett City and Griswold	137
Lebanon	5
Ledyard	11
Montville	63
New London	1,566
North Stonington	7
Norwich	1,396
Sprague	77
Stonington	353
Waterford	81
Miscellaneous	123
Total	4,107
Tolland:	
Coventry	24
Ellington	16
Mansfield	25
Rockville and Vernon	322
Somers	40
Stafford	108
Tolland	12
Willington	29
Miscellaneous	41
Total	617
Windham:	
Brooklyn	15
Danielson and Killingly	309
Plainfield	171
Pomfret	56
Putnam	267
Sterling	22
Thompson	75
Willimantic and Windham	516
Woodstock	19
Miscellaneous	33
Total	1,483
Miscellaneous for State:	
Residents of other States	736
State total	77,778

DELAWARE

Kent:	
Camden	10
Clayton	40
Dover	323
Felton	21
Frederica	13
Harrington	47
Smyrna	76
Wyoming	27
Miscellaneous	31
Total	588
New Castle:	
Claymont	149
Delaware City	33
Edgemoor	58
Elmhurst	17
Elsmere	54
Hillcrest	4
Hollyoak	40
Marshallton	63
Middletown	100
Newark	212
New Castle	133
Newport	51

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

DELAWARE—Continued

County and city	Number of returns
New Castle—Continued.	
Richardson Park	39
Townsend	61
Wilmington	6,678
Yorklyn	19
Miscellaneous	233
Total	7,899
Sussex:	
Bridgeville	49
Delmar	56
Georgetown	52
Greenwood	22
Sussex—Continued.	
Laurel	66
Lewes	152
Milford	163
Millsboro	16
Milton	21
Rehoboth	29
Seaford	84
Selbyville	27
Miscellaneous	42
Total	779
State total	9,266

DISTRICT OF COLUMBIA

City	Number of returns
Washington	39,560

FLORIDA

County and city	Number of returns
Alachua:	
Gainesville	299
High Springs	28
Miscellaneous	83
Total	410
Baker: Miscellaneous	19
Bay:	
Millville	4
Panama City	98
Miscellaneous	22
Total	124
Bradford:	
Starke	49
Miscellaneous	11
Total	60
Brevard:	
Cocoa	154
Melbourne	124
Titusville	106
Miscellaneous	118
Total	502
Broward:	
Dania	38
Fort Lauderdale	414
Hollywood	209
Pompano	44
Miscellaneous	18
Total	723
Calhoun:	
Blountstown	17
Miscellaneous	5
Total	22
Charlotte:	
Punta Gorda	86
Miscellaneous	5
Total	91
Citrus:	
Inverness	43
Miscellaneous	36
Total	79
Clay:	
Green Cove Springs	69
Miscellaneous	28
Total	97
Collier: Miscellaneous	36
Columbia:	
Lake City	139
Miscellaneous	13
Total	152
Dade:	
Buena Vista	15
Coconut Grove	209
Coral Gables	569
Hialeah	76
Homestead	79
Lemon City	18
Little River	38
Miami	5,424
Miami Beach	569
Miscellaneous	108
Total	7,105
De Soto:	
Arcadia	139
Miscellaneous	13
Total	152
Dixie: Miscellaneous	13

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

FLORIDA—Continued

County and city	Number of returns
Duval:	
Jacksonville	6,241
South Jacksonville	258
Miscellaneous	149
Total	6,648
Escambia:	
Pensacola	1,036
Miscellaneous	49
Total	1,085
Flagler: Miscellaneous	23
Franklin:	
Apalachicola	56
Carrabelle	8
Miscellaneous	2
Total	66
Gadsden:	
Quincy	137
Miscellaneous	49
Total	186
Gilchrist: Miscellaneous	13
Glades: Miscellaneous	8
Gulf: Miscellaneous	13
Hamilton:	
Jasper	16
Miscellaneous	13
Total	29
Hardee:	
Wauchula	89
Miscellaneous	24
Total	113
Hendry: Miscellaneous	28
Hernando:	
Brooksville	78
Miscellaneous	1
Total	79
Highlands:	
Avon Park	69
Sebring	119
Miscellaneous	12
Total	200
Hillsborough:	
Plant City	188
Port Tampa City	36
Tampa	5,126
West Tampa	23
Ybor City	56
Miscellaneous	94
Total	5,523
Holmes:	
Bonifay	19
Miscellaneous	6
Total	25
Indian River:	
Vero Beach	97
Miscellaneous	26
Total	123
Jackson:	
Marianna	83
Miscellaneous	20
Total	103
Jefferson:	
Monticello	34
Miscellaneous	7
Total	41
Lafayette: Miscellaneous	4
Lake:	
Eustis	148
Leesburg	197
Mount Dora	74
Miscellaneous	208
Total	627
Lee:	
Fort Myers	379
Miscellaneous	23
Total	402
Leon:	
Tallahassee	289
Miscellaneous	3
Total	292
Levy: Miscellaneous	79
Liberty: Miscellaneous	4
Madison:	
Madison	48
Miscellaneous	5
Total	53
Manatee:	
Bradenton	309
Manatee	47
Palmetto	63
Miscellaneous	34
Total	453
Marion:	
Dunnellon	39
Ocala	326
Miscellaneous	59
Total	424
Martin:	
Stuart	104
Miscellaneous	39
Total	143
Monroe:	
Key West	188
Miscellaneous	12
Total	200

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

FLORIDA—Continued

County and city	Number of returns
Nassau:	
Fernandina	84
Miscellaneous	21
Total	105
Okaloosa: Miscellaneous	34
Okeechobee:	
Okeechobee	59
Miscellaneous	7
Total	66
Orange:	
Orlando	1,491
Winter Garden	89
Winter Park	211
Miscellaneous	139
Total	1,930
Osceola:	
Kissimmee	99
St. Cloud	26
Miscellaneous	18
Total	143
Palm Beach:	
Delray	104
Lake Worth	133
Palm Beach	369
West Palm Beach	1,022
Miscellaneous	110
Total	1,738
Pasco:	
Dade City	59
Miscellaneous	86
Total	145
Pinellas:	
Clearwater	409
Dunedin	63
St. Petersburg	2,636
Tarpon Springs	102
Miscellaneous	125
Total	3,335
Polk:	
Auburndale	33
Bartow	219
Fort Meade	32
Haines City	93
Lakeland	596
Lake Wales	188
Mulberry	31
Winter Haven	314
Miscellaneous	208
Total	1,714
Putnam:	
Crescent City	41
Palatka	249
Miscellaneous	49
Total	339
St. Johns:	
St. Augustine	659
Miscellaneous	129
Total	788
St. Lucie:	
Fort Pierce	248
Miscellaneous	16
Total	264
Santa Rosa:	
Milton	49
Miscellaneous	15
Total	64
Sarasota:	
Sarasota	459
Miscellaneous	78
Total	537
Seminole:	
Sanford	378
Miscellaneous	79
Total	457
Sumter: Miscellaneous	68
Suwanee:	
Live Oak	78
Miscellaneous	13
Total	91
Taylor:	
Perry	58
Miscellaneous	13
Total	71
Union: Miscellaneous	19
Volusia:	
Daytona	857
Deland	389
New Smyrna	136
Miscellaneous	113
Total	1,495
Wakulla: Miscellaneous	4
Walton:	
De Funiak Springs	58
Miscellaneous	13
Total	71
Washington:	
Chipley	24
Miscellaneous	6
Total	30
State total	40,080

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

GEORGIA

County and city	Number of returns
Appling:	
Baxley	33
Miscellaneous	3
Total	36
Atkinson:	
Willacoochee	7
Miscellaneous	8
Total	15
Bacon:	
Alma	8
Miscellaneous	1
Total	9
Baker: Miscellaneous	2
Baldwin:	
Milledgeville	89
Miscellaneous	1
Total	90
Banks: Miscellaneous	1
Barrow:	
Winder	26
Miscellaneous	2
Total	28
Bartow:	
Atco	2
Cartersville	118
Miscellaneous	15
Total	135
Ben Hill: Fitzgerald	100
Berrien:	
Nashville	11
Miscellaneous	6
Total	17
Bibb:	
Macon	2,195
Miscellaneous	14
Total	2,209
Bleckley: Cochran	29
Brantley: Miscellaneous	24
Brooks:	
Quitman	73
Miscellaneous	8
Total	81
Bryan: Miscellaneous	22
Bulloch:	
Statesboro	67
Miscellaneous	9
Total	76
Burke:	
Waynesboro	89
Miscellaneous	23
Total	112
Butts:	
Jackson	22
Miscellaneous	1
Total	23
Calhoun:	
Arlington	8
Miscellaneous	8
Total	16
Camden: Miscellaneous	27
Campbell:	
Fairburn	25
Miscellaneous	19
Total	44
Candler: Miscellaneous	14
Carroll:	
Bowden	7
Carrollton	65
Villa Rica	18
Miscellaneous	5
Total	95
Catoosa: Miscellaneous	6
Charlton: Miscellaneous	22
Chatham:	
Savannah	3,717
Miscellaneous	25
Total	3,742
Chattahoochee: Miscellaneous	46
Chattooga:	
Summerville	11
Trion	14
Miscellaneous	3
Total	28
Cherokee:	
Canton	23
Miscellaneous	12
Total	35
Clarke:	
Athens	556
Miscellaneous	9
Total	565
Clay: Fort Gaines	7
Clayton:	
Jonesboro	18
Miscellaneous	14
Total	32
Clinch: Miscellaneous	25
Cobb:	
Acworth	11
Marietta	172
Roswell	9
Miscellaneous	57
Total	249

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

GEORGIA—Continued

County and city	Number of returns
Coffee:	
Douglas	67
Miscellaneous	9
Total	76
Colquitt:	
Moultrie	97
Miscellaneous	20
Total	117
Columbia: Miscellaneous	13
Cook:	
Adel	9
Miscellaneous	4
Total	13
Coweta:	
Grantville	16
Newnan	173
Miscellaneous	8
Total	197
Crawford: Miscellaneous	3
Crisp:	
Cordele	129
Miscellaneous	4
Total	133
Dade: Miscellaneous	4
Decatur:	
Bainbridge	136
Miscellaneous	23
Total	159
De Kalb:	
Decatur	579
Kirkwood	1
Lithonia	22
Stone Mountain	22
Miscellaneous	139
Total	763
Dodge:	
Eastman	39
Miscellaneous	4
Total	43
Dooly:	
Unadilla	12
Vienna	16
Miscellaneous	7
Total	35
Dougherty:	
Albany	560
Miscellaneous	10
Total	570
Douglas:	
Douglasville	15
Miscellaneous	3
Total	18
Early:	
Blakely	35
Miscellaneous	4
Total	39
Echols: Miscellaneous	1
Effingham: Miscellaneous	30
Elbert:	
Elberton	68
Miscellaneous	6
Total	74
Emanuel:	
Swainsboro	28
Miscellaneous	22
Total	50
Evans:	
Claxton	30
Miscellaneous	1
Total	31
Fannin: Miscellaneous	18
Fayette: Miscellaneous	3
Floyd:	
Lindale	24
Rome	392
Miscellaneous	14
Total	430
Forsyth: Miscellaneous	3
Franklin:	
Canon	5
Lavonia	28
Royston	10
Miscellaneous	1
Total	44
Fulton:	
Atlanta	14,059
Chattahoochee	7
College Park	123
East Point	108
Hapeville	42
Miscellaneous	45
Total	14,384
Gilmer: Miscellaneous	5
Glascock: Miscellaneous	5
Glynn:	
Brunswick	296
Miscellaneous	10
Total	306
Gordon:	
Calhoun	27
Miscellaneous	5
Total	32
Grady:	
Cairo	36
Miscellaneous	11
Total	47

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

GEORGIA—Continued

County and city	Number of returns
Greene:	
Greensboro	25
Union Point	7
Miscellaneous	3
Total	35
Gwinnett:	
Buford	32
Lawrenceville	20
Miscellaneous	33
Total	85
Habersham:	
Cornelia	21
Miscellaneous	26
Total	47
Hall:	
Gainesville	180
New Holland	3
Miscellaneous	7
Total	190
Hancock:	
Sparta	23
Miscellaneous	7
Total	30
Haralson:	
Tallapoosa	19
Miscellaneous	4
Total	23
Harris: Miscellaneous	21
Hart: Hartwell	13
Henry:	
McDonough	13
Miscellaneous	9
Total	22
Houston: Miscellaneous	42
Irwin:	
Ocilla	8
Miscellaneous	1
Total	9
Jackson:	
Commerce	37
Jefferson	7
Miscellaneous	7
Total	51
asper:	
Monticello	20
Miscellaneous	18
Total	38
Jeff Davis: Hazelhurst	25
Jefferson:	
Louisville	23
Wadley	11
Wrens	7
Miscellaneous	8
Total	49
Jenkins:	
Millen	56
Miscellaneous	5
Total	61
Johnson:	
Wrightsville	13
Miscellaneous	1
Total	14
Jones: Miscellaneous	17
Lamar:	
Barnesville	50
Miscellaneous	6
Total	56
Lanier: Miscellaneous	6
Laurens:	
Dublin	132
Miscellaneous	7
Total	139
Lee: Miscellaneous	5
Liberty: Miscellaneous	18
Lincoln: Miscellaneous	15
Long: Miscellaneous	8
Lowndes:	
Valdosta	303
Miscellaneous	14
Total	317
Lumpkin: Miscellaneous	4
McDuffie: Thomson	34
McIntosh: Miscellaneous	33
Macon:	
Marshallville	26
Montezuma	69
Miscellaneous	5
Total	100
Madison:	
Comer	4
Miscellaneous	12
Total	16
Marion:	
Buena Vista	14
Miscellaneous	1
Total	15
Meriwether:	
Manchester	34
Miscellaneous	24
Total	58
Miller: Miscellaneous	9
Milton: Miscellaneous	1
Mitchell:	
Camilla	23
Pelham	28
Miscellaneous	7
Total	58

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

GEORGIA—Continued

County and city	Number of returns
Monroe:	
Forsyth	66
Miscellaneous	4
Total	70
Montgomery: Miscellaneous	13
Morgan:	
Madison	27
Miscellaneous	3
Total	30
Murray: Miscellaneous	7
Muscogee:	
Columbus	1,484
Miscellaneous	6
Total	1,490
Newton:	
Covington	53
Porterdale	11
Miscellaneous	7
Total	71
Oconee: Miscellaneous	3
Oglethorpe: Miscellaneous	16
Paulding: Dallas	12
Peach:	
Fort Valley	94
Miscellaneous	9
Total	103
Pickens: Miscellaneous	33
Pierce:	
Blackshear	31
Miscellaneous	4
Total	35
Pike: Miscellaneous	27
Polk:	
Aragon	2
Cedartown	120
Rockmart	40
Miscellaneous	2
Total	164
Pulaski:	
Hawkinsville	33
Miscellaneous	2
Total	35
Putnam: Eatonton	28
Quitman: Miscellaneous	2
Rabun: Miscellaneous	19
Randolph:	
Cuthbert	35
Shellman	17
Miscellaneous	8
Total	60
Richmond:	
Augusta	1,552
Miscellaneous	12
Total	1,564
Rockdale:	
Conyers	15
Miscellaneous	3
Total	18
Schley: Miscellaneous	14
Screven:	
Sylvania	19
Miscellaneous	16
Total	35
Seminole: Donalsonville	10
Spalding:	
Griffin	240
Miscellaneous	9
Total	249
Stephens:	
Toccoa	39
Miscellaneous	2
Total	41
Stewart:	
Richland	22
Miscellaneous	19
Total	41
Sumter:	
Americus	200
Miscellaneous	14
Total	214
Talbot:	
Talbotton	17
Miscellaneous	6
Total	23
Taliaferro: Miscellaneous	6
Tattnall:	
Glennville	19
Miscellaneous	10
Total	29
Taylor: Miscellaneous	30
Telfair:	
McRae	30
Miscellaneous	19
Total	49
Terrell:	
Dawson	64
Miscellaneous	11
Total	75
Thomas:	
Boston	11
Meigs	5
Thomasville	257
Miscellaneous	5
Total	278

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

GEORGIA—Continued

County and city	Number of returns
Tift:	
Tifton	96
Miscellaneous	4
Total	100
Toombs:	
Vidalia	46
Miscellaneous	17
Total	63
Towns: Miscellaneous	2
Treutlen: Soperton	8
Troup:	
Hogansville	19
Lagrange	253
West Point	116
Miscellaneous	14
Total	402
Turner:	
Ashburn	17
Miscellaneous	3
Total	20
Twiggs: Miscellaneous	17
Upson:	
Thomaston	82
Miscellaneous	6
Total	88
Walker:	
La Fayette	47
Rossville	25
Miscellaneous	24
Total	96
Walton:	
Monroe	51
Social Circle	10
Miscellaneous	3
Total	64
Ware:	
Waycross	312
Miscellaneous	16
Total	328
Warren:	
Warrenton	24
Miscellaneous	9
Total	33
Washington:	
Sandersville	48
Tennille	23
Miscellaneous	10
Total	81
Wayne:	
Jesup	43
Miscellaneous	14
Total	57
Wheeler: Miscellaneous	4
White: Miscellaneous	8
Whitfield:	
Dalton	142
Miscellaneous	4
Total	146
Wilcox:	
Abbeville	9
Rochelle	9
Miscellaneous	6
Total	24
Wilkes:	
Washington	49
Miscellaneous	7
Total	56
Wilkinson:	
Gordon	12
Miscellaneous	12
Total	24
Worth:	
Sylvester	24
Miscellaneous	7
Total	31
State total	33,818

HAWAII

County and city	Number of returns
Hawaii:	
Hilo	446
Miscellaneous	448
Total	894
Honolulu:	
Honolulu	6,517
Miscellaneous	744
Total	7,261
Kauai: Miscellaneous	442
Maui:	
Wailuku	192
Miscellaneous	463
Total	655
State total	9,252

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

IDAHO

County and city	Number of returns
Ada.	
Boise	1,278
Meridian	30
Miscellaneous	39
Total	1,347
Adams: Miscellaneous	31
Bannock:	
Pocatello	952
Miscellaneous	89
Total	1,041
Bear Lake:	
Montpelier	95
Paris	12
Miscellaneous	9
Total	116
Benewah:	
St. Maries	119
Miscellaneous	32
Total	151
Bingham:	
Blackfoot	135
Fort Hall	1
Shelley	37
Miscellaneous	43
Total	216
Blaine:	
Hailey	37
Miscellaneous	34
Total	71
Boise: Miscellaneous	24
Bonner:	
Sandpoint	176
Miscellaneous	83
Total	259
Bonneville:	
Idaho Falls	516
Miscellaneous	6
Total	522
Boundary:	
Bonners Ferry	80
Miscellaneous	15
Total	95
Butte: Miscellaneous	30
Camas: Miscellaneous	37
Canyon:	
Caldwell	188
Nampa	215
Miscellaneous	72
Total	475
Caribou: Miscellaneous	60
Cassia:	
Burley	161
Oakley	15
Miscellaneous	26
Total	202
Clark: Miscellaneous	31
Clearwater: Miscellaneous	127
Custer: Miscellaneous	57
Elmore:	
Glenns Ferry	71
Mountain Home	73
Miscellaneous	12
Total	156
Franklin:	
Preston	25
Miscellaneous	5
Total	30
Fremont:	
Ashton	45
St. Anthony	83
Miscellaneous	22
Total	150
Gem:	
Emmett	81
Miscellaneous	3
Total	84
Gooding:	
Gooding	69
Miscellaneous	49
Total	118
Idaho:	
Grangeville	97
Miscellaneous	111
Total	208
Jefferson:	
Rigby	43
Miscellaneous	34
Total	77
Jerome:	
Jerome	76
Miscellaneous	19
Total	95
Kootenai:	
Coeur d'Alene	286
Miscellaneous	156
Total	442
Latah:	
Moscow	215
Potlatch	78
Miscellaneous	159
Total	452
Lemhi:	
Salmon	73
Miscellaneous	39
Total	112
Lewis: Miscellaneous	131
Lincoln:	
Shoshone	75
Miscellaneous	13
Total	88

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

IDAHO—Continued

County and city	Number of returns
Madison:	
Rexburg	93
Miscellaneous	17
Total	110
Minidoka:	
Rupert	93
Miscellaneous	36
Total	129
Nez Perce:	
Lewiston	511
Miscellaneous	50
Total	561
Oneida:	
Malad City	44
Miscellaneous	1
Total	45
Owyhee: Miscellaneous	31
Payette:	
Payette	111
Miscellaneous	44
Total	155
Power:	
American Falls	46
Miscellaneous	8
Total	54
Shoshone:	
Kellogg	337
Mullan	245
Wallace	434
Miscellaneous	285
Total	1,301
Teton: Miscellaneous	32
Twin Falls:	
Buhl	150
Filer	66
Twin Falls	484
Miscellaneous	94
Total	794
Valley: Miscellaneous	68
Washington:	
Weiser	160
Miscellaneous	14
Total	174
Miscellaneous for State: Residents of other States	184
State total	10,673

ILLINOIS

County and city	Number of returns
Adams:	
Clayton	15
Quincy	1,354
Miscellaneous	77
Total	1,446
Alexander:	
Cairo	505
Miscellaneous	35
Total	540
Bond:	
Greenville	90
Miscellaneous	13
Total	103
Boone:	
Belvedere	186
Miscellaneous	40
Total	226
Brown:	
Mount Sterling	40
Miscellaneous	12
Total	52
Bureau:	
Cherry	4
Depue	52
Ladd	22
Princeton	226
Spring Valley	116
Miscellaneous	188
Total	608
Calhoun: Miscellaneous	47
Carroll:	
Lanark	44
Mount Carroll	64
Savanna	175
Miscellaneous	53
Total	336
Cass:	
Ashland	47
Beardstown	244
Virginia	84
Miscellaneous	46
Total	421
Champaign:	
Champaign	1,098
Rantoul	97
Urbana	389
Miscellaneous	236
Total	1,820
Christian:	
Assumption	34
Kincaid	25
Morrisonville	23
Pana	132
Stonington	24
Taylorville	255
Miscellaneous	48
Total	541

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

ILLINOIS—Continued

County and city	Number of returns
Clark:	
Casey	57
Marshall	60
Martinsville	12
Miscellaneous	10
Total	139
Clay:	
Flora	44
Miscellaneous	12
Total	56
Clinton:	
Beckemeyer	10
Breese	36
Carlyle	45
New Baden	20
Trenton	26
Miscellaneous	26
Total	163
Coles:	
Charleston	161
Mattoon	519
Oakland	19
Miscellaneous	17
Total	716
Cook:	
Argo	163
Arlington Heights	246
Barrington	230
Bellewood	72
Berwyn	2,541
Blue Island	792
Brookfield	211
Calumet City	225
Chicago	246,639
Chicago Heights	1,046
Cicero	3,132
Des Plaines	649
Dolton	123
Elmwood Park	124
Evanston	8,520
Forest Park	888
Glencoe	886
Gross Point	49
Harvey	673
Homewood	234
Kenilworth	455
La Grange	1,875
Lansing	115
Lemont	188
Lyons	72
Maywood	1,693
Melrose Park	352
Morton Grove	177
Mount Greenwood	13
Niles	25
Oak Park	9,355
Palatine	162
Park Ridge	1,118
Phoenix	2
Riverdale	89
River Forest	1,326
Riverside	910
South Holland	110
Summit	73
Western Springs	335
Wilmette	2,124
Winnetka	1,913
Miscellaneous	2,223
Total	292,148
Crawford:	
Oblong	55
Palestine	35
Robinson	212
Miscellaneous	25
Total	327
Cumberland:	
Greenup	10
Neoga	22
Miscellaneous	17
Total	49
De Kalb:	
De Kalb	353
Genoa	25
Sandwich	93
Sycamore	183
Miscellaneous	81
Total	735
De Witt:	
Clinton	264
Farmer City	81
Miscellaneous	42
Total	387
Douglas:	
Arcola	56
Newman	30
Tuscola	87
Villa Grove	42
Miscellaneous	69
Total	284
Du Page:	
Downers Grove	605
Elmhurst	948
Glen Ellyn	788
Hinsdale	900
Lombard	321
Naperville	358
West Chicago	218
Wheaton	658
Miscellaneous	728
Total	5,524
Edgar:	
Chrisman	36
Paris	320
Miscellaneous	84
Total	440
Edwards:	
Albion	22
Miscellaneous	13
Total	35
Effingham:	
Altamont	25
Effingham	101
Miscellaneous	23
Total	149
Fayette:	
St. Elmo	6
Vandalia	75
Miscellaneous	34
Total	115

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

ILLINOIS—Continued

County and city	Number of returns
Ford:	
Gibson City	86
Paxton	106
Miscellaneous	116
Total	308
Franklin:	
Benton	146
Buckner	5
Christopher	72
Orient	13
Royalton	23
Sesser	12
West Frankfort	228
Zeigler	56
Miscellaneous	20
Total	575
Fulton:	
Astoria	24
Canton	222
Cuba	17
Farmington	34
Lewistown	36
St. David	2
Vermont	15
Miscellaneous	87
Total	437
Gallatin:	
Equality	4
Ridgway	6
Shawneetown	15
Miscellaneous	5
Total	30
Greene:	
Carrollton	101
Greenfield	17
Roodhouse	71
White Hall	48
Miscellaneous	35
Total	272
Grundy:	
Coal City	32
Morris	234
South Wilmington	7
Miscellaneous	89
Total	362
Hamilton:	
McLeansboro	25
Miscellaneous	2
Total	27
Hancock:	
Augusta	15
Carthage	104
Dallas City	22
Hamilton	44
La Harpe	35
Warsaw	38
Miscellaneous	61
Total	319
Hardin:	
Elizabethtown	6
Rosiclare	20
Miscellaneous	3
Total	29
Henderson: Miscellaneous	79
Henry:	
Cambridge	72
Galva	123
Geneseo	130
Kewanee	462
Miscellaneous	112
Total	899
Iroquois:	
Gilman	46
Milford	44
Onarga	55
Sheldon	39
Watseka	131
Miscellaneous	154
Total	469
Jackson:	
Carbondale	214
Murphysboro	212
Miscellaneous	81
Total	507
Jasper:	
Newton	45
Miscellaneous	9
Total	54
Jefferson:	
Mount Vernon	203
Miscellaneous	7
Total	210
Jersey:	
Jerseyville	149
Miscellaneous	12
Total	161
Jo Daviess:	
East Dubuque	25
Galena	125
Stockton	42
Warren	20
Miscellaneous	49
Total	261
Johnson: Miscellaneous	41
Kane:	
Aurora	2,749
Batavia	290
Carpentersville	24
Dundee	160
East Dundee	5
Elgin	2,134
St. Charles	241
West Dundee	5
Miscellaneous	501
Total	6,109
Kankakee:	
Bradley	46
Kankakee	749
Manteno	37
Momence	91
St. Anne	35
Miscellaneous	110
Total	1,068

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

ILLINOIS—Continued

County and city	Number of returns
Kendall:	
Plano	49
Miscellaneous	98
Total	147
Knox:	
Abingdon	72
Galesburg	1,124
Knoxville	30
Miscellaneous	101
Total	1,327
Lake:	
Highland Park	1,390
Highwood	90
Lake Forest	736
Libertyville	227
North Chicago	177
Ravinia	126
Waukegan	1,888
Zion	120
Miscellaneous	694
Total	5,448
La Salle:	
Earlville	33
La Salle	547
Marseilles	89
Mendota	197
Oglesby	56
Ottawa	971
Peru	357
Seneca	21
Streator	447
Utica	40
Miscellaneous	139
Total	2,897
Lawrence:	
Bridgeport	55
Lawrenceville	236
St. Francisville	11
Sumner	11
Miscellaneous	2
Total	315
Lee:	
Amboy	53
Dixon	417
Miscellaneous	124
Total	594
Livingston:	
Chatsworth	41
Dwight	130
Fairbury	109
Odell	48
Pontiac	293
Miscellaneous	153
Total	774
Logan:	
Atlanta	32
Lincoln	352
Mount Pulaski	51
Miscellaneous	94
Total	529
McDonough:	
Blandinsville	22
Bushnell	92
Colchester	10
Macomb	259
Miscellaneous	36
Total	419
McHenry:	
Crystal Lake	286
Harvard	171
McHenry	103
Marengo	83
Woodstock	197
Miscellaneous	330
Total	1,170
McLean:	
Bloomington	1,496
Chenoa	44
Le Roy	54
Lexington	21
Normal	189
Miscellaneous	250
Total	2,054
Macon:	
Decatur	2,075
Maroa	39
Miscellaneous	90
Total	2,204
Macoupin:	
Benld	42
Carlinville	157
Gillespie	124
Girard	39
Mount Olive	84
Staunton	153
Virden	62
Miscellaneous	74
Total	735
Madison:	
Alton	1,461
Collinsville	245
East Alton	60
Edwardsville	327
Glen Carbon	12
Granite City	788
Highland	114
Livingston	15
Madison	147
Troy	25
Venice	43
Wood River	247
Worden	1
Miscellaneous	128
Total	3,613
Marion:	
Centralia	415
Odin	29
Salem	83
Sandoval	24
Miscellaneous	27
Total	578

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

ILLINOIS—Continued

County and city	Number of returns
Marshall:	
Henry	50
Lacon	62
Toluca	14
Wenona	31
Miscellaneous	22
Total	179
Mason:	
Havana	95
Mason City	65
Miscellaneous	64
Total	224
Massac:	
Brookport	13
Metropolis	84
Miscellaneous	5
Total	102
Menard:	
Athens	28
Petersburg	82
Miscellaneous	50
Total	160
Mercer:	
Aledo	144
Keithsburg	14
Miscellaneous	101
Total	259
Monroe:	
Columbia	67
Waterloo	75
Miscellaneous	15
Total	157
Montgomery:	
Hillsboro	147
Litchfield	155
Nokomis	50
Panama	9
Taylor Springs	5
Witt	13
Miscellaneous	26
Total	405
Morgan:	
Jacksonville	618
Waverly	31
Miscellaneous	87
Total	736
Moultrie:	
Lovington	24
Sullivan	53
Miscellaneous	36
Total	113
Ogle:	
Mount Morris	107
Oregon	76
Polo	52
Rochelle	152
Miscellaneous	88
Total	475
Peoria:	
Averyville	4
Bartonville	35
Chillicothe	96
Elmwood	25
Peoria	4,677
Peoria Heights	15
Princeville	15
Miscellaneous	94
Total	4,961
Perry:	
Duquoin	179
Pinckneyville	43
Tamaroa	6
Miscellaneous	11
Total	239
Piatt:	
Bement	21
Cerro Gordo	28
Monticello	138
Miscellaneous	91
Total	278
Pike:	
Barry	30
Griggsville	27
Pittsfield	107
Miscellaneous	47
Total	211
Pope:	
Golconda	18
Miscellaneous	2
Total	20
Pulaski:	
Mounds	72
Mound City	44
Miscellaneous	40
Total	156
Putnam:	
Granville	38
Miscellaneous	15
Total	53
Randolph:	
Chester	90
Coulterville	25
Percy	6
Red Bud	38
Sparta	85
Tilden	5
Miscellaneous	44
Total	293
Richland:	
Olney	120
Miscellaneous	3
Total	123
Rock Island:	
East Moline	225
Moline	1,296
Rock Island	1,171
Silvis	61
Miscellaneous	145
Total	2,898

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

ILLINOIS—Continued

County and city	Number of returns
St. Clair:	
Belleville	974
Dupo	70
East St. Louis	2,663
Freeburg	31
Lebanon	49
Lovejoy	3
Marissa	26
Mascoutah	41
National Stock Yards	54
New Athens	55
O'Fallon	82
Miscellaneous	143
Total	4,191
Saline:	
Carrier Mills	20
Eldorado	49
Harrisburg	246
Miscellaneous	36
Total	341
Sangamon:	
Auburn	41
Divernon	18
Pawnee	45
Pleasant Plains	40
Riverton	14
Springfield	3,446
Thayer	2
Miscellaneous	150
Total	3,756
Schuyler:	
Rushville	76
Miscellaneous	8
Total	84
Scott:	
Bluffs	33
Winchester	52
Miscellaneous	15
Total	100
Shelby:	
Moweaqua	20
Shelbyville	100
Windsor	7
Miscellaneous	43
Total	170
Stark:	
Toulon	55
Wyoming	46
Miscellaneous	26
Total	137
Stephenson:	
Freeport	1,207
Lena	23
Miscellaneous	64
Total	1,294
Tazewell:	
Delavan	55
East Peoria	33
Morton	75
Pekin	485
Washington	70
Miscellaneous	117
Total	835
Union:	
Anna	112
Jonesboro	15
Miscellaneous	42
Total	169
Vermilion:	
Danville	1,585
Georgetown	79
Hoopeston	191
Rossville	42
Westville	122
Miscellaneous	270
Total	2,289
Wabash:	
Mount Carmel	153
Miscellaneous	32
Total	185
Warren:	
Monmouth	301
Miscellaneous	137
Total	438
Washington:	
Nashville	56
Miscellaneous	42
Total	98
Wayne:	
Fairfield	49
Miscellaneous	11
Total	60
White:	
Carmi	75
Grayville	23
Norris City	4
Miscellaneous	9
Total	111
Whiteside:	
Fulton	62
Morrison	115
Prophetstown	47
Rock Falls	46
Sterling	410
Miscellaneous	102
Total	782
Will:	
Braidwood	17
Joliet	2,999
Lockport	197
Peotone	47
Plainfield	54
Steger	36
Wilmington	76
Miscellaneous	232
Total	3,658
Williamson:	
Carterville	40
Creal Springs	3
Herrin	186
Hurst	12
Johnston City	63
Marion	225
Miscellaneous	19
Total	548

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

ILLINOIS—Continued

County and city	Number of returns
Winnebago:	
Pecatonica	33
Rockford	4,414
South Beloit	8
Miscellaneous	93
Total	4,548
Woodford:	
El Paso	62
Eureka	88
Woodford—Continued.	
Minonk	86
Roanoke	52
Miscellaneous	102
Total	390
Miscellaneous for State: Residents of other States	205
State total	378,859

INDIANA

County and city	Number of returns
Adams:	
Berne	37
Decatur	171
Miscellaneous	21
Total	229
Allen:	
Fort Wayne	5,136
New Haven	46
Miscellaneous	74
Total	5,256
Bartholomew:	
Columbus	436
Hope	11
Miscellaneous	8
Total	455
Benton:	
Fowler	59
Miscellaneous	54
Total	113
Blackford:	
Hartford City	158
Montpelier	33
Total	191
Boone:	
Lebanon	118
Thorntown	26
Miscellaneous	33
Total	177
Brown: Miscellaneous	4
Carroll:	
Delphi	40
Flora	18
Miscellaneous	16
Total	74
Cass:	
Logansport	542
Miscellaneous	26
Total	568
Clark:	
Jeffersonville	273
Miscellaneous	57
Total	330
Clay:	
Brazil	249
Clay City	21
Harmony	5
Miscellaneous	57
Total	332
Clinton:	
Frankfort	329
Miscellaneous	36
Total	365
Crawford: Miscellaneous	41
Daviess:	
Washington	274
Miscellaneous	26
Total	300
Dearborn:	
Aurora	116
Lawrenceburg	117
Miscellaneous	8
Total	241
Decatur:	
Greensburg	170
St. Paul	17
Miscellaneous	15
Total	202
DeKalb:	
Auburn	142
Butler	35
Garrett	150
Waterloo	17
Miscellaneous	10
Total	354
Delaware:	
Albany	12
Eaton	10
Muncie	1,177
Miscellaneous	31
Total	1,230
Dubois:	
Huntingburg	92
Jasper	85
Miscellaneous	10
Total	187

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

INDIANA—Continued

County and city	Number of returns
Elkhart:	
Elkhart	1,299
Goshen	326
Nappanee	96
Miscellaneous	81
Total	1,802
Fayette:	
Connersville	447
Miscellaneous	10
Total	457
Floyd:	
New Albany	752
Miscellaneous	5
Total	757
Fountain:	
Attica	130
Covington	30
Veedersburg	19
Miscellaneous	20
Total	199
Franklin:	
Brookville	75
Miscellaneous	23
Total	98
Fulton:	
Rochester	101
Miscellaneous	46
Total	147
Gibson:	
Fort Branch	24
Oakland City	68
Owensville	8
Princeton	190
Miscellaneous	43
Total	333
Grant:	
Fairmount	28
Gas City	24
Jonesboro	16
Marion	610
National Military Home	11
Upland	11
Miscellaneous	19
Total	719
Greene:	
Bloomfield	49
Jasonville	69
Linton	97
Worthington	21
Miscellaneous	14
Total	250
Hamilton:	
Arcadia	12
Noblesville	153
Sheridan	33
Miscellaneous	45
Total	243
Hancock:	
Fortville	30
Greenfield	120
Shirley	5
Miscellaneous	32
Total	187
Harrison:	
Corydon	46
Miscellaneous	16
Total	62
Hendricks:	
Brownsburg	17
Danville	71
Plainfield	38
Miscellaneous	45
Total	171
Henry:	
Knightstown	56
Middletown	27
Newcastle	321
Miscellaneous	39
Total	443
Howard:	
Greentown	10
Kokomo	730
Miscellaneous	16
Total	756
Huntington:	
Andrews	11
Huntington	392
Warren	17
Miscellaneous	24
Total	444
Jackson:	
Brownstown	25
Crothersville	15
Seymour	197
Miscellaneous	28
Total	265
Jasper:	
Remington	18
Rensselaer	101
Miscellaneous	14
Total	133
Jay:	
Dunkirk	57
Portland	115
Redkey	10
Miscellaneous	8
Total	190
Jefferson:	
Madison	145
Miscellaneous	16
Total	161
Jennings:	
North Vernon	70
Miscellaneous	6
Total	76

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

INDIANA—Continued

County and city	Number of returns
Johnson:	
Edinburg	44
Franklin	167
Greenwood	56
Miscellaneous	14
Total	281
Knox:	
Bicknell	115
Bruceville	4
Vincennes	514
Miscellaneous	51
Total	684
Kosciusko:	
Pierceton	6
Syracuse	32
Warsaw	175
Miscellaneous	82
Total	295
Lagrange:	
Lagrange	38
Miscellaneous	60
Total	98
Lake:	
Crown Point	211
East Chicago	2,567
Gary	5,455
Hammond	2,754
Hessville	26
Hobart	202
Lowell	53
Whiting	1,260
Miscellaneous	228
Total	12,756
La Porte:	
La Porte	775
Michigan City	848
Miscellaneous	70
Total	1,693
Lawrence:	
Bedford	498
Mitchell	63
Miscellaneous	26
Total	587
Madison:	
Alexandria	71
Anderson	1,464
Elwood	174
Lapel	7
Pendleton	29
Summitville	16
Miscellaneous	12
Total	1,773
Marion:	
Beech Grove	23
Broad Ripple	1
Indianapolis	17,943
Miscellaneous	369
Total	18,336
Marshall:	
Argos	25
Bourbon	42
Bremen	63
Culver	111
Plymouth	160
Miscellaneous	12
Total	413
Martin:	
Loogootee	19
Shoals	10
Total	29
Miami:	
Converse	15
Peru	426
Miscellaneous	23
Total	464
Monroe:	
Bloomington	698
Miscellaneous	48
Total	746
Montgomery:	
Crawfordsville	314
Ladoga	23
Miscellaneous	44
Total	381
Morgan:	
Martinsville	115
Mooresville	36
Miscellaneous	18
Total	169
Newton:	
Goodland	22
Kentland	36
Morocco	26
Miscellaneous	25
Total	109
Noble:	
Albion	24
Kendallville	178
Ligonier	86
Miscellaneous	34
Total	322
Ohio: Rising Sun	13
Orange:	
French Lick	51
Orleans	38
Paoli	31
Miscellaneous	47
Total	167
Owen:	
Spencer	50
Miscellaneous	19
Total	69

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

INDIANA—Continued

County and city	Number of returns
Parke:	
Mecca	11
Montezuma	16
Rockville	48
Miscellaneous	17
Total	92
Perry:	
Cannelton	31
Tell City	73
Miscellaneous	4
Total	108
Pike:	
Petersburg	72
Winslow	23
Miscellaneous	10
Total	105
Porter:	
Chesterton	134
Valparaiso	391
Miscellaneous	61
Total	586
Posey:	
Mount Vernon	89
New Harmony	15
Wadesville	2
Miscellaneous	17
Total	123
Pulaski:	
Winamac	34
Miscellaneous	12
Total	46
Putnam:	
Greencastle	214
Miscellaneous	29
Total	243
Randolph:	
Ridgeville	12
Union City	83
Winchester	120
Miscellaneous	31
Total	246
Ripley:	
Batesville	107
Osgood	15
Miscellaneous	42
Total	164
Rush:	
Rushville	188
Miscellaneous	48
Total	236
St. Joseph:	
Mishawaka	927
Notre Dame	27
South Bend	4,720
Walkerton	29
Miscellaneous	98
Total	5,801
Scott:	
Scottsburg	38
Miscellaneous	7
Total	45
Shelby:	
Shelbyville	377
Miscellaneous	50
Total	427
Spencer:	
Rockport	41
Miscellaneous	29
Total	70
Starke:	
Knox	56
North Judson	27
Miscellaneous	21
Total	104
Steuben:	
Angola	89
Miscellaneous	46
Total	135
Sullivan:	
Dugger	29
Farmersburg	15
Hymera	8
Shelburn	22
Sullivan	166
Miscellaneous	35
Total	275
Switzerland:	
Vevay	19
Miscellaneous	3
Total	22
Tippecanoe:	
Lafayette	1,003
West Lafayette	133
Miscellaneous	29
Total	1,165
Tipton:	
Tipton	126
Miscellaneous	20
Total	146
Union:	
Liberty	74
Miscellaneous	19
Total	93
Vanderburg:	
Evansville	2,756
Howell	1
Miscellaneous	12
Total	2,769
Vermillion:	
Clinton	186
Universal	8
Miscellaneous	82
Total	276

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

INDIANA—Continued

County and city	Number of returns
Vigo:	
Terre Haute	2,371
West Terre Haute	35
Miscellaneous	31
Total	2,437
Wabash:	
North Manchester	71
Wabash	235
Miscellaneous	31
Total	337
Warren:	
Williamsport	28
Miscellaneous	26
Total	54
Warrick:	
Boonville	102
Newburg	20
Miscellaneous	16
Total	138
Washington:	
Salem	44
Miscellaneous	13
Total	57
Wayne:	
Cambridge City	85
Hagerstown	49
Richmond	1,096
Miscellaneous	65
Total	1,295
Wells:	
Bluffton	155
Miscellaneous	43
Total	198
White:	
Monon	34
Monticello	62
Miscellaneous	42
Total	138
Whitley:	
Columbia City	99
South Whitley	37
Miscellaneous	16
Total	152
Miscellaneous for State: Residents of other States	693
State total	76,703

IOWA

County and city	Number of returns
Adair:	
Greenfield	42
Miscellaneous	77
Total	119
Adams:	
Corning	40
Miscellaneous	14
Total	54
Allamakee:	
Lansing	29
Postville	53
Waukon	44
Miscellaneous	9
Total	135
Appanoose:	
Centerville	156
Cincinnati	1
Moulton	11
Mystic	13
Miscellaneous	13
Total	194
Audubon:	
Audubon	83
Miscellaneous	64
Total	147
Benton:	
Belle Plaine	57
Vinton	79
Miscellaneous	94
Total	230
Blackhawk:	
Cedar Falls	161
LaPorte City	31
Waterloo	1,463
Miscellaneous	49
Total	1,704
Boone:	
Boone	355
Madrid	30
Ogden	39
Miscellaneous	16
Total	440
Bremer:	
Sumner	52
Waverly	119
Miscellaneous	76
Total	247
Buchanan:	
Independence	137
Miscellaneous	64
Total	201
Buena Vista:	
Alta	44
Sioux Rapids	19
Storm Lake	162
Miscellaneous	58
Total	283
Butler:	
Clarksville	22
Greene	38
Parkersburg	20
Miscellaneous	59
Total	139

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

IOWA—Continued

County and city	Number of returns
Calhoun:	
Lake City	42
Manson	51
Rockwell City	84
Miscellaneous	76
Total	253
Carroll:	
Carroll	203
Coon Rapids	32
Manning	60
Miscellaneous	125
Total	420
Cass:	
Anita	15
Atlantic	201
Griswold	48
Miscellaneous	37
Total	301
Cedar:	
Tipton	52
Miscellaneous	124
Total	176
Cerro Gordo:	
Clear Lake	89
Mason City	729
Miscellaneous	34
Total	852
Cherokee:	
Cherokee	198
Marcus	54
Miscellaneous	90
Total	342
Chickasaw:	
Nashua	15
New Hampton	55
Miscellaneous	26
Total	96
Clarke:	
Osceola	38
Miscellaneous	22
Total	60
Clay:	
Spencer	171
Miscellaneous	99
Total	270
Clayton:	
Elkader	62
Guttenberg	19
McGregor	42
Monona	37
Strawberry Point	35
Miscellaneous	105
Total	300
Clinton:	
Clinton	942
Dewitt	94
Miscellaneous	116
Total	1,152
Crawford:	
Denison	124
Manilla	29
Miscellaneous	228
Total	381
Dallas:	
Adel	62
Perry	162
Miscellaneous	242
Total	466
Davis:	
Bloomfield	43
Miscellaneous	8
Total	51
Decatur:	
Lamoni	15
Leon	27
Miscellaneous	41
Total	83
Delaware:	
Manchester	91
Miscellaneous	82
Total	173
Des Moines:	
Burlington	1,057
West Burlington	11
Miscellaneous	50
Total	1,118
Dickinson:	
Spirit Lake	32
Miscellaneous	59
Total	91
Dubuque:	
Cascade	32
Dubuque	1,627
Dyersville	48
Miscellaneous	71
Total	1,778
Emmet:	
Estherville	116
Miscellaneous	30
Total	146
Fayette:	
Fayette	25
Oelwein	219
West Union	48
Miscellaneous	113
Total	405
Floyd:	
Charles City	237
Nora Springs	27
Rockford	17
Miscellaneous	37
Total	318
Franklin:	
Hampton	132
Sheffield	19
Miscellaneous	39
Total	190

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

IOWA—Continued

County and city	Number of returns
Fremont:	
Hamburg	75
Sidney	28
Tabor	16
Miscellaneous	83
Total	202
Greene:	
Grand Junction	29
Jefferson	82
Miscellaneous	77
Total	188
Grundy:	
Grundy Center	60
Reinbeck	21
Miscellaneous	64
Total	145
Guthrie:	
Guthrie Center	60
Stuart	40
Miscellaneous	73
Total	173
Hamilton:	
Jewell	22
Webster City	197
Miscellaneous	82
Total	301
Hancock:	
Britt	29
Garner	26
Miscellaneous	62
Total	117
Hardin:	
Ackley	61
Eldora	130
Iowa Falls	121
Miscellaneous	91
Total	403
Harrison:	
Dunlop	58
Logan	44
Missouri Valley	123
Woodbine	35
Miscellaneous	46
Total	306
Henry:	
Mount Pleasant	135
New London	16
Winfield	31
Miscellaneous	53
Total	235
Howard:	
Cresco	90
Miscellaneous	18
Total	108
Humboldt:	
Humboldt	93
Miscellaneous	82
Total	175
Ida:	
Holstein	103
Ida Grove	115
Miscellaneous	103
Total	321
Iowa:	
Marengo	56
Williamsburg	44
Miscellaneous	61
Total	161
Jackson:	
Bellevue	42
Maquoketa	122
Miscellaneous	76
Total	240
Jasper:	
Colfax	39
Newton	452
Miscellaneous	164
Total	655
Jefferson:	
Fairfield	241
Miscellaneous	19
Total	260
Johnson:	
Iowa City	565
Miscellaneous	45
Total	610
Jones:	
Anamosa	47
Monticello	72
Miscellaneous	33
Total	152
Keokuk:	
Keota	29
Sigourney	51
What Cheer	18
Miscellaneous	50
Total	148
Kossuth:	
Algona	157
Miscellaneous	163
Total	320
Lee:	
Fort Madison	522
Keokuk	547
Miscellaneous	44
Total	1,113
Linn:	
Cedar Rapids	2,016
Marion	77
Mount Vernon	53
Miscellaneous	166
Total	2,312
Louisa:	
Columbus Junction	32
Wapello	30
Miscellaneous	52
Total	114

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

IOWA—Continued

County and city	Number of returns
Lucas:	
Chariton	135
Miscellaneous	16
Total	151
Lyon:	
Rock Rapids	76
Miscellaneous	81
Total	157
Madison:	
Winterset	84
Miscellaneous	26
Total	110
Mahaska:	
New Sharon	15
Oskaloosa	307
Miscellaneous	34
Total	356
Marion:	
Knoxville	92
Melcher	9
Pella	89
Miscellaneous	39
Total	229
Marshall:	
Marshalltown	591
State Center	61
Miscellaneous	95
Total	747
Mills:	
Glenwood	73
Malvern	63
Miscellaneous	130
Total	266
Mitchell:	
Osage	125
Miscellaneous	44
Total	169
Monona:	
Mapleton	54
Onawa	74
Miscellaneous	90
Total	218
Monroe:	
Albia	92
Hiteman	5
Miscellaneous	30
Total	127
Montgomery:	
Red Oak	274
Villisca	60
Miscellaneous	50
Total	384
Muscatine:	
Muscatine	479
West Liberty	69
Wilton Junction	25
Miscellaneous	33
Total	606
O'Brien:	
Hartley	41
Sanborn	18
Sheldon	114
Miscellaneous	113
Total	286
Osceola:	
Sibley	71
Miscellaneous	53
Total	124
Page:	
Clarinda	135
Shenandoah	181
Miscellaneous	84
Total	400
Palo Alto:	
Emmetsburg	61
Miscellaneous	58
Total	119
Plymouth:	
Akron	30
Kingsley	47
Le Mars	206
Remsen	91
Miscellaneous	64
Total	438
Pocahontas:	
Fonda	34
Pocahontas	40
Rolfe	33
Miscellaneous	71
Total	178
Polk:	
Des Moines	5,903
Valley Junction	104
Miscellaneous	91
Total	6,098
Pottawattamie:	
Avoca	68
Council Bluffs	1,162
Oakland	70
Walnut	60
Miscellaneous	187
Total	1,547
Poweshiek:	
Brooklyn	27
Grinnell	158
Montezuma	20
Miscellaneous	30
Total	235
Ringgold:	
Mount Ayr	33
Miscellaneous	17
Total	50
Sac:	
Odebolt	73
Sac City	96
Miscellaneous	152
Total	321

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

IOWA—Continued

County and city	Number of returns
Scott:	
Bettendorf	48
Davenport	2,412
Dixon	14
Miscellaneous	93
Total	2,567
Shelby:	
Harlan	155
Miscellaneous	106
Total	261
Sioux:	
Alton	25
Hawarden	74
Orange City	47
Rock Valley	23
Sioux Center	29
Miscellaneous	122
Total	320
Story:	
Ames	237
Nevada	87
Story City	30
Miscellaneous	96
Total	450
Tama:	
Tama	68
Toledo	35
Traer	50
Miscellaneous	120
Total	273
Taylor:	
Bedford	40
Lenox	23
Miscellaneous	50
Total	113
Union:	
Afton	13
Creston	258
Miscellaneous	21
Total	292
Van Buren:	
Farmington	8
Miscellaneous	44
Total	52
Wapello:	
Eldon	41
Ottumwa	622
Miscellaneous	27
Total	690
Warren:	
Indianola	82
Miscellaneous	54
Total	136
Washington:	
Brighton	7
Washington	165
Miscellaneous	102
Total	274
Wayne:	
Corydon	28
Humeston	15
Seymour	13
Miscellaneous	15
Total	71
Webster:	
Fort Dodge	757
Lehigh	14
Miscellaneous	107
Total	878
Winnebago:	
Forest City	50
Lake Mills	18
Miscellaneous	38
Total	106
Winneshiek:	
Calmar	28
Decorah	152
Miscellaneous	68
Total	248
Woodbury:	
Correctionville	34
Sioux City	2,580
Miscellaneous	233
Total	2,847
Worth:	
Manly	42
Northwood	41
Miscellaneous	25
Total	108
Wright:	
Belmond	48
Clarion	91
Dows	42
Eagle Grove	73
Miscellaneous	19
Total	273
State total	45,349

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

KANSAS

County and city	Number of returns
Allen:	
Humboldt	69
Iola	192
La Harpe	6
Miscellaneous	28
Total	295
Anderson:	
Garnett	92
Miscellaneous	40
Total	132
Atchison:	
Atchison	521
Miscellaneous	23
Total	544
Barber:	
Kiowa	69
Medicine Lodge	56
Miscellaneous	105
Total	230
Barton:	
Ellinwood	103
Great Bend	316
Hoisington	180
Miscellaneous	154
Total	753
Bourbon:	
Fort Scott	306
Miscellaneous	19
Total	325
Brown:	
Hiawatha	90
Horton	97
Miscellaneous	63
Total	250
Butler:	
Augusta	150
Douglass	42
Eldorado	645
Miscellaneous	208
Total	1,045
Chase:	
Cottonwood Falls	49
Miscellaneous	57
Total	106
Chautauqua:	
Cedarvale	34
Sedan	48
Miscellaneous	24
Total	106
Cherokee:	
Baxter Springs	220
Columbus	123
Galena	86
Scammon	40
Weir	26
West Mineral	6
Miscellaneous	24
Total	525
Cheyenne: Miscellaneous	80
Clark:	
Ashland	49
Miscellaneous	28
Total	77
Clay:	
Clay Center	148
Miscellaneous	63
Total	211
Cloud:	
Clyde	19
Concordia	220
Miscellaneous	63
Total	302
Coffey:	
Burlington	48
Miscellaneous	42
Total	90
Comanche:	
Coldwater	66
Protection	22
Miscellaneous	12
Total	100
Cowley:	
Arkansas City	524
Winfield	549
Miscellaneous	58
Total	1,131
Crawford:	
Arcadia	30
Arma	29
Cherokee	21
Croweburg	2
Franklin	8
Frontenac	28
Girard	73
Mulberry	68
Pittsburg	693
Radley	3
Miscellaneous	37
Total	992
Decatur:	
Oberlin	63
Miscellaneous	40
Total	103
Dickinson:	
Abilene	244
Herington	176
Solomon	36
Miscellaneous	114
Total	570
Doniphan:	
Troy	35
Miscellaneous	96
Total	131

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

KANSAS—Continued

County and city	Number of returns
Douglas:	
Baldwin City	34
Lawrence	571
Miscellaneous	27
Total	632
Edwards:	
Kinsley	155
Miscellaneous	158
Total	313
Elk:	
Howard	57
Miscellaneous	62
Total	119
Ellis:	
Ellis	75
Hays	187
Miscellaneous	18
Total	280
Ellsworth:	
Ellsworth	96
Wilson	49
Miscellaneous	63
Total	208
Finney:	
Garden City	171
Miscellaneous	16
Total	187
Ford:	
Dodge City	389
Miscellaneous	143
Total	532
Franklin:	
Ottawa	216
Miscellaneous	42
Total	258
Geary:	
Fort Riley	29
Junction City	213
Miscellaneous	13
Total	255
Gove: Miscellaneous	62
Graham: Miscellaneous	32
Grant: Miscellaneous	33
Gray: Miscellaneous	113
Greeley: Miscellaneous	9
Greenwood:	
Eureka	292
Miscellaneous	295
Total	587
Hamilton:	
Syracuse	27
Miscellaneous	2
Total	29
Harper:	
Anthony	107
Harper	46
Miscellaneous	66
Total	219
Harvey:	
Halstead	59
Newton	431
Miscellaneous	61
Total	551
Haskell: Miscellaneous	58
Hodgeman: Miscellaneous	38
Jackson:	
Holton	83
Miscellaneous	35
Total	118
Jefferson:	
Valley Falls	40
Miscellaneous	79
Total	119
Jewell:	
Mankato	41
Miscellaneous	40
Total	81
Johnson:	
Olathe	97
Miscellaneous	156
Total	253
Kearny: Miscellaneous	25
Kingman:	
Kingman	94
Miscellaneous	79
Total	173
Kiowa:	
Greensburg	59
Miscellaneous	60
Total	119
Labette:	
Chetopa	16
Oswego	44
Parsons	467
Miscellaneous	22
Total	549
Lane: Miscellaneous	9
Leavenworth:	
Fort Leavenworth	56
Leavenworth	481
National Military Home	1
Miscellaneous	35
Total	573
Lincoln:	
Lincoln	62
Miscellaneous	55
Total	117

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

KANSAS—Continued

County and city	Number of returns
Linn:	
La Cygne	15
Pleasanton	26
Miscellaneous	43
Total	84
Logan: Miscellaneous	27
Lyon:	
Emporia	563
Miscellaneous	84
Total	647
McPherson:	
Lindsborg	89
McPherson	221
Miscellaneous	151
Total	461
Marion:	
Florence	54
Hillsboro	48
Marion	132
Peabody	69
Miscellaneous	82
Total	385
Marshall:	
Blue Rapids	36
Frankfort	38
Marysville	143
Miscellaneous	131
Total	348
Meade: Miscellaneous	152
Miami:	
Osawatomie	95
Paola	131
Miscellaneous	14
Total	240
Mitchell:	
Beloit	115
Miscellaneous	53
Total	168
Montgomery:	
Caney	73
Cherryvale	83
Coffeyville	389
Independence	524
Miscellaneous	26
Total	1,095
Morris:	
Council Grove	83
Miscellaneous	58
Total	141
Morton:	
Elkhart	29
Miscellaneous	8
Total	37
Nemaha:	
Sabetha	97
Seneca	45
Miscellaneous	65
Total	207
Neosho:	
Chanute	321
Erie	19
Miscellaneous	27
Total	367
Ness: Miscellaneous	65
Norton:	
Norton	67
Miscellaneous	46
Total	113
Osage:	
Burlingame	28
Osage City	35
Miscellaneous	62
Total	125
Osborne:	
Downs	28
Osborne	51
Miscellaneous	33
Total	112
Ottawa:	
Minneapolis	52
Miscellaneous	55
Total	107
Pawnee:	
Larned	208
Miscellaneous	83
Total	291
Phillips:	
Phillipsburg	51
Miscellaneous	44
Total	95
Pottawatomie:	
St. Marys	45
Wamego	62
Miscellaneous	100
Total	207
Pratt:	
Pratt	239
Miscellaneous	85
Total	324
Rawlins: Miscellaneous	97
Reno:	
Haven	35
Hutchinson	769
Miscellaneous	112
Total	916
Republic:	
Belleville	89
Miscellaneous	86
Total	175
Rice:	
Lyons	115
Sterling	63
Miscellaneous	112
Total	290

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

KANSAS—Continued

County and city	Number of returns
Riley:	
Manhattan	452
Miscellaneous	134
Total	586
Rooks: Miscellaneous	57
Rush: Miscellaneous	138
Russell:	
Russell	108
Miscellaneous	107
Total	215
Saline:	
Salina	708
Miscellaneous	65
Total	773
Scott:	
Scott City	34
Miscellaneous	3
Total	37
Sedgwick:	
Wichita	3,970
Miscellaneous	177
Total	4,147
Seward:	
Liberal	142
Miscellaneous	12
Total	154
Shawnee:	
Topeka	2,641
Miscellaneous	39
Total	2,680
Sheridan: Miscellaneous	31
Sherman:	
Goodland	118
Miscellaneous	15
Total	133
Smith:	
Smith Center	56
Misce laneous	34
Total	90
Stafford:	
St. John	81
Stafford	92
Miscellaneous	106
Total	279
Stanton: Miscellaneous	14
Stevens: Miscellaneous	43
Sumner:	
Caldwell	65
Conway Springs	35
Mulvane	28
Wellington	247
Miscellaneous	156
Total	531
Thomas:	
Colby	144
Miscellaneous	71
Total	215
Trego:	
Wakeeney	37
Miscellaneous	8
Total	45
Wabaunsee: Miscellaneous	102
Wallace: Miscellaneous	36
Washington:	
Washington	38
Miscellaneous	94
Total	132
Wichita: Miscellaneous	12
Wilson:	
Altoona	9
Fredonia	101
Neodesha	100
Miscellaneous	15
Total	225
Woodson:	
Yates Center	49
Miscellaneous	17
Total	66
Wyandotte:	
Bonner Springs	47
Kansas City	2,668
Rosedale	34
Miscellaneous	60
Total	2,809
State total	35,575

KENTUCKY

County and city	Number of returns
Adair: Columbia	11
Allen: Scottsville	13
Anderson:	
Lawrenceburg	43
Miscellaneous	2
Total	45
Ballard: Miscellaneous	18
Barren:	
Glasgow	92
Miscellaneous	5
Total	97
Bath: Miscellaneous	29

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

KENTUCKY—Continued

County and city	Number of returns
Bell:	
Middlesboro	214
Pineville	101
Miscellaneous	21
Total	336
Boone: Miscellaneous	58
Bourbon:	
Millersburg	14
Paris	371
Miscellaneous	15
Total	400
Boyd:	
Ashland	905
Catlettsburg	66
Miscellaneous	3
Total	974
Boyle:	
Danville	278
Miscellaneous	9
Total	287
Bracken:	
Augusta	47
Miscellaneous	19
Total	66
Breathitt:	
Jackson	27
Miscellaneous	2
Total	29
Breckinridge:	
Cloverport	20
Miscellaneous	24
Total	44
Bullitt: Miscellaneous	37
Butler: Miscellaneous	1
Caldwell:	
Princeton	96
Miscellaneous	11
Total	107
Calloway:	
Murray	49
Miscellaneous	2
Total	51
Campbell:	
Bellevue	330
Dayton	266
Fort Thomas	696
Newport	1,266
Miscellaneous	59
Total	2,617
Carlisle:	
Bardwell	1
Miscellaneous	7
Total	8
Carroll:	
Carrollton	54
Miscellaneous	12
Total	66
Carter:	
Olive Hill	18
Miscellaneous	29
Total	47
Casey: Miscellaneous	5
Christian:	
Hopkinsville	273
Miscellaneous	36
Total	309
Clark:	
Winchester	368
Miscellaneous	5
Total	373
Clay: Miscellaneous	11
Crittenden:	
Marion	25
Miscellaneous	4
Total	29
Cumberland: Miscellaneous	6
Daviess:	
Owensboro	447
Miscellaneous	9
Total	456
Edmonson: Miscellaneous	15
Elliott: Miscellaneous	1
Estill:	
Irvine	54
Ravenna	80
Miscellaneous	12
Total	146
Fayette:	
Lexington	2,109
Miscellaneous	17
Total	2,126
Fleming:	
Flemingsburg	28
Miscellaneous	5
Total	33
Floyd:	
Prestonburg	32
Wayland	17
Weeksbury	12
Miscellaneous	62
Total	123
Franklin:	
Frankfort	340
Miscellaneous	2
Total	342

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

KENTUCKY—Continued

County and city	Number of returns
Fulton:	
Fulton	89
Hickman	32
Miscellaneous	3
Total	124
Gallatin: Miscellaneous	13
Garrard:	
Lancaster	44
Miscellaneous	7
Total	51
Grant: Miscellaneous	40
Graves:	
Mayfield	190
Miscellaneous	5
Total	195
Grayson:	
Leitchfield	19
Miscellaneous	10
Total	29
Green: Miscellaneous	4
Greenup:	
Greenup	23
Russell	93
Miscellaneous	33
Total	149
Hancock: Miscellaneous	20
Hardin:	
Elizabethtown	57
Miscellaneous	16
Total	73
Harlan:	
Harlan	138
Miscellaneous	295
Total	433
Harrison:	
Cynthiana	135
Miscellaneous	15
Total	150
Hart: Miscellaneous	15
Henderson:	
Henderson	294
Miscellaneous	5
Total	299
Henry:	
Eminence	22
Miscellaneous	19
Total	41
Hickman:	
Clinton	5
Miscellaneous	2
Total	7
Hopkins:	
Dawson Springs	35
Earlington	53
Madisonville	201
Mortons Gap	5
Miscellaneous	15
Total	309
Jackson: Miscellaneous	5
Jefferson:	
Louisville	13,122
Miscellaneous	485
Total	13,607
Jessamine:	
Nicholasville	64
Miscellaneous	13
Total	77
Johnson:	
Paintsville	76
Van Lear	17
Miscellaneous	7
Total	100
Kenton:	
Covington	2,834
Ludlow	244
Miscellaneous	110
Total	3,188
Knott: Miscellaneous	14
Knox:	
Barbourville	47
Miscellaneous	9
Total	56
Larue:	
Hodgenville	14
Miscellaneous	1
Total	15
Laurel: London	25
Lawrence:	
Louisa	46
Miscellaneous	22
Total	68
Lee:	
Beattyville	9
Miscellaneous	8
Total	17
Leslie: Miscellaneous	6
Letcher:	
Jenkins	45
Miscellaneous	86
Total	131
Lewis:	
Vanceburg	17
Miscellaneous	10
Total	27

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

KENTUCKY—Continued

County and city	Number of returns
Lincoln:	
Stanford	38
Miscellaneous	14
Total	52
Livingston: Miscellaneous	7
Logan:	
Russellville	70
Miscellaneous	17
Total	87
Lyon:	
Eddyville	16
Miscellaneous	4
Total	20
McCracken: Paducah	826
McCreary: Miscellaneous	19
McLean:	
Livermore	3
Miscellaneous	10
Total	13
Madison:	
Berea	59
Richmond	153
Miscellaneous	6
Total	218
Magoffin: Miscellaneous	18
Marion:	
Lebanon	60
Miscellaneous	3
Total	63
Marshall: Miscellaneous	17
Martin: Miscellaneous	7
Mason:	
Maysville	221
Miscellaneous	15
Total	236
Meade: Miscellaneous	4
Menifee: Miscellaneous	2
Mercer:	
Harrodsburg	114
Miscellaneous	14
Total	128
Metcalfe: Miscellaneous	1
Monroe: Miscellaneous	1
Montgomery: Mount Sterling	154
Morgan: Miscellaneous	14
Muhlenberg:	
Central City	75
Drakesboro	11
Greenville	66
Miscellaneous	28
Total	180
Nelson:	
Bardstown	59
Miscellaneous	30
Total	89
Nicholas:	
Carlisle	37
Miscellaneous	2
Total	39
Ohio: Miscellaneous	44
Oldham:	
La Grange	34
Miscellaneous	39
Total	73
Owen: Miscellaneous	21
Pendleton:	
Falmouth	33
Miscellaneous	13
Total	46
Perry:	
Hazard	173
Miscellaneous	76
Total	249
Pike:	
Hellier	14
Pikeville	106
Miscellaneous	174
Total	294
Powell: Miscellaneous	2
Pulaski:	
Burnside	13
Somerset	117
Miscellaneous	6
Total	136
Robertson: Miscellaneous	2
Rockcastle: Miscellaneous	25
Rowan: Miscellaneous	22
Russell: Miscellaneous	2
Scott:	
Georgetown	166
Miscellaneous	2
Total	168
Shelby:	
Shelbyville	130
Miscellaneous	5
Total	135
Simpson: Franklin	32
Spencer: Miscellaneous	11
Taylor: Campbellsville	40
Todd:	
Elkton	13
Miscellaneous	23
Total	36

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

KENTUCKY—Continued

County and city	Number of returns
Trigg: Miscellaneous	26
Trimble: Miscellaneous	4
Union:	
Morganfield	47
Sturgis	35
Uniontown	8
Miscellaneous	7
Total	97
Warren:	
Bowling Green	279
Miscellaneous	18
Total	297
Washington: Springfield	45
Wayne: Monticello	9
Webster:	
Providence	49
Sebree	2
Miscellaneous	16
Total	67
Whitley:	
Corbin	103
Williamsburg	59
Miscellaneous	19
Total	181
Wolfe: Miscellaneous	7
Woodford:	
Versailles	98
Miscellaneous	36
Total	134
State total	33,004

LOUISIANA

County and city	Number of returns
Acadia:	
Crowley	195
Rayne	94
Miscellaneous	83
Total	372
Allen:	
Elizabeth	51
Kinder	20
Oakdale	88
Miscellaneous	13
Total	172
Ascension:	
Donaldsonville	77
Miscellaneous	47
Total	124
Assumption:	
Albemarle	1
Napoleonville	35
Miscellaneous	31
Total	67
Avoyelles:	
Bunkie	41
Marksville	33
Miscellaneous	45
Total	119
Beauregard:	
De Ridder	106
Longville	2
Ludington	1
Merryville	19
Miscellaneous	7
Total	135
Bienville:	
Arcadia	67
Miscellaneous	55
Total	122
Bossier:	
Bossier	32
Miscellaneous	127
Total	159
Caddo:	
Cedar Grove	9
Oil City	47
Shreveport	4,419
Vivian	64
Miscellaneous	293
Total	4,832
Calcasieu:	
De Quincy	78
Ged	11
Lake Charles	764
Sulphur	43
Vinton	79
Westlake	14
Miscellaneous	24
Total	1,013
Caldwell: Miscellaneous	62
Cameron: Miscellaneous	6
Catahoula:	
Jonesville	10
Miscellaneous	18
Total	[illegible]
Claiborne:	
Haynesville	[illegible]
Homer	149
Miscellaneous	[illegible]
Total	[illegible]
Concordia:	
Ferriday	[illegible]
Vidalia	[illegible]
Miscellaneous	[illegible]
Total	[illegible]
De Soto:	
Mansfield	167
Miscellaneous	29
Total	196
East Baton Rouge:	
Baton Rouge	1,680
Miscellaneous	67
Total	1,747

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

LOUISIANA—Continued

County and city	Number of returns
East Carroll:	
Lake Providence	119
Miscellaneous	21
Total	140
East Feliciana:	
Jackson	12
Miscellaneous	46
Total	58
Evangeline:	
Ville Platte	33
Miscellaneous	30
Total	63
Franklin:	
Winnsboro	55
Miscellaneous	59
Total	114
Grant:	
Colfax	28
Miscellaneous	51
Total	79
Iberia:	
Jeanerette	72
New Iberia	160
Miscellaneous	30
Total	262
Iberville:	
Bayou Goula	10
Plaquemine	129
White Castle	21
Miscellaneous	40
Total	200
Jackson:	
Eros	3
Miscellaneous	42
Total	45
Jefferson:	
Gretna	93
Kenner	39
McDonoghville	41
Westwego	22
Miscellaneous	160
Total	355
Jefferson Davis:	
Jennings	110
Lake Arthur	13
Welsh	55
Miscellaneous	39
Total	217
Lafayette:	
Lafayette	316
Miscellaneous	46
Total	362
La Fourche:	
Matthews	1
Thibodaux	122
Miscellaneous	76
Total	199
La Salle: Miscellaneous	120
Lincoln:	
Ruston	180
Miscellaneous	27
Total	207
Livingston: Miscellaneous	51
Madison:	
Tallulah	81
Miscellaneous	30
Total	111
Morehouse:	
Bastrop	168
Miscellaneous	59
Total	227
Natchitoches:	
Natchitoches	129
Miscellaneous	67
Total	196
Orleans:	
New Orleans	19,163
Miscellaneous	6
Total	19,169
Ouachita:	
Monroe	1,021
West Monroe	80
Miscellaneous	44
Total	1,145
Plaquemine: Miscellaneous	46
Pointe Coupee:	
New Roads	28
Miscellaneous	68
Total	96
Rapides:	
Alexandria	781
Boyce	19
Glenmora	29
Lecompte	40
Pineville	34
Miscellaneous	29
Total	932
Red River: Miscellaneous	57
Richland:	
Alto	15
Rayville	88
Miscellaneous	58
Total	161
Sabine:	
Fisher	10
Peason	12
Miscellaneous	62
Total	84
St. Bernard: Miscellaneous	59
St. Charles: Miscellaneous	99
St. Helena: Miscellaneous	4

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

LOUISIANA—Continued

County and city	Number of returns
St. James:	
Lutcher	46
Miscellaneous	55
Total	101
St. John the Baptist:	
Garyville	22
Miscellaneous	56
Total	78
St. Landry:	
Eunice	48
Opelousas	191
Washington	14
Miscellaneous	70
Total	323
St. Martin:	
Breaux Bridge	22
St. Martinville	24
Miscellaneous	18
Total	64
St. Mary:	
Berwick	15
Franklin	99
Morgan City	104
Patterson	47
Miscellaneous	18
Total	283
St. Tammany:	
Covington	90
Madisonville	14
Mandeville	23
Slidell	86
Miscellaneous	26
Total	239
Tangipahoa:	
Amite	38
Hammond	198
Independence	12
Kentwood	15
Miscellaneous	81
Total	344
Tensas: Miscellaneous	86
Terrebonne:	
Houma	118
Miscellaneous	29
Total	147
Union: Miscellaneous	50
Vermillion:	
Abbeville	84
Gueydan	25
Miscellaneous	51
Total	160
Vernon:	
Fullerton	7
Leesville	92
Miscellaneous	47
Total	146
Washington:	
Bogalusa	283
Miscellaneous	33
Total	316
Webster:	
Minden	195
Miscellaneous	96
Total	291
West Baton Rouge: Miscellaneous	52
West Carroll: Miscellaneous	39
West Feliciana: Miscellaneous	41
Winn:	
Winnfield	82
Miscellaneous	13
Total	95
State total	37,293

MAINE

Androscoggin:	
Auburn	743
East Livermore	84
Lewiston	980
Lisbon	62
Mechanic Falls	51
Poland	23
Turner	7
Webster	18
Miscellaneous	3
Total	1,971
Aroostook:	
Ashland	18
Blaine	3
Bridgewater	11
Caribou	170
Eagle Lake	8
Easton	37
Fort Fairfield	106
Aroostook—Continued.	
Fort Kent	44
Frenchville	4
Grand Isle	4
Hodgdon	1
Houlton	220
Island Falls	8
Limestone	43
Madawaska	10
Mapleton	12
Mars Hill	47
Monticello	14
Oakfield	2
Presque Isle	231
Sherman	5
Stockholm	3
Van Buren	37
Washburn	17
Miscellaneous	37
Total	1,146

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MAINE—Continued

County and city	Number of returns
Cumberland:	
Bridgton	51
Brunswick	286
Cape Elizabeth	89
Cumberland	12
Falmouth	4
Freeport	51
Gorham	34
Gray	11
Harpswell	7
New Gloucester	13
Portland	4,312
Scarborough	34
South Portland	426
Standish	13
Westbrook	272
Windham	30
Yarmouth	55
Miscellaneous	62
Total	5,762
Franklin:	
Farmington	123
Jay	36
Phillips	13
Rangeley	52
Wilton	65
Miscellaneous	45
Total	334
Hancock:	
Bar Harbor	212
Blue Hill	13
Brooksville	2
Bucksport	36
Deer Isle	7
Ellsworth	98
Gouldsboro	6
Mount Desert	64
Stonington	17
Tremont	3
Miscellaneous	124
Total	582
Kennebec:	
Augusta	658
Benton	4
China	5
Clinton	18
Gardiner	199
Hallowell	51
Monmouth	7
Oakland	54
Randolph	8
Vassalboro	15
Waterville	621
Winslow	12
Winthrop	67
Miscellaneous	62
Total	1,781
Knox:	
Camden	120
Rockland	332
Rockport	22
St. George	26
Thomaston	67
Union	12
Vinalhaven	17
Warren	15
Miscellaneous	18
Total	629
Lincoln:	
Boothbay	17
Boothbay Harbor	46
Bristol	10
Waldoboro	24
Wiscasset	24
Miscellaneous	77
Total	198
Oxford:	
Bethel	46
Dixfield	22
Fryeburg	38
Mexico	51
Norway	57
Oxford	16
Paris	72
Rumford	272
Miscellaneous	85
Total	659
Penobscot:	
Bangor	1,275
Brewer	113
Corinna	15
Dexter	86
East Millinocket	40
Enfield	5
Hampden	15
Lincoln	43
Milford	9
Millinocket	168
Newport	23
Old Town	125
Orono	73
Orrington	6
Patten	13
Miscellaneous	50
Total	2,059
Piscataquis:	
Brownville	34
Dover-Foxcroft	84
Greenville	56
Guilford	42
Milo	45
Monson	21
Sangerville	10
Miscellaneous	13
Total	305
Sagadahoc:	
Bath	282
Bowdoinham	12
Richmond	40
Topsham	32
Miscellaneous	12
Total	378
Somerset:	
Anson	33
Bingham	26
Fairfield	73
Hartland	8
Madison	85
Norridgewock	9
Pittsfield	56
Skowhegan	140
Solon	4
Miscellaneous	59
Total	493

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MAINE—Continued

County and city	Number of returns
Waldo:	
Belfast	168
Searsport	19
Stockton Springs	1
Winterport	7
Miscellaneous	66
Total	261
Washington:	
Baileyville	47
Calais	109
Cherryfield	11
Danforth	20
East Machias	8
Eastport	84
Harrington	9
Jonesport	8
Lubec	38
Machias	28
Machiasport	4
Millbridge	14
Pembroke	4
Perry	1
Miscellaneous	51
Total	436
York:	
Berwick	38
Biddeford	313
Buxton	22
Eliot	11
Hollis	8
Kennebunk	105
Kennebunkport	47
Kittery	106
Lebanon	8
North Berwick	33
Old Orchard	60
Parsonsfield	14
Saco	229
Sanford	472
South Berwick	51
Wells	53
York	99
Miscellaneous	47
Total	1,716
State total	18,710

MARYLAND

County and city	Number of returns
Allegany:	
Cumberland	1,514
Frostburg	142
Lonaconing	62
Mount Savage	49
Westernport	50
Miscellaneous	107
Total	1,924
Anne Arundel:	
Annapolis	644
Miscellaneous	372
Total	1,016
City of Baltimore	36,673
Baltimore:	
Catonsville	637
Towson	327
Miscellaneous	1,614
Total	2,578
Calvert: Miscellaneous	36
Caroline:	
Denton	46
Federalsburg	32
Miscellaneous	78
Total	156
Carroll:	
Union Bridge	50
Westminster	218
Miscellaneous	186
Total	454
Cecil:	
Elkton	142
North East	24
Port Deposit	58
Miscellaneous	230
Total	454
Charles: Miscellaneous	113
Dorchester:	
Cambridge	214
Hurlock	14
Miscellaneous	50
Total	278
Frederick:	
Brunswick	105
Frederick	571
Miscellaneous	222
Total	898
Garrett:	
Oakland	66
Miscellaneous	54
Total	120
Harford:	
Aberdeen	126
Belair	98
Havre de Grace	176
Miscellaneous	140
Total	540
Howard:	
Ellicott City	135
Miscellaneous	105
Total	240
Kent:	
Chestertown	114
Miscellaneous	70
Total	184
Montgomery:	
Rockville	183
Takoma Park	292
Miscellaneous	1,785
Total	2,260

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MARYLAND—Continued

County and city	Number of returns
Prince George:	
Capitol Heights	15
Hyattsville	232
Laurel	122
Mount Rainier	137
Miscellaneous	594
Total	1,100
Queen Anne:	
Centerville	82
Miscellaneous	49
Total	131
St. Marys: Miscellaneous	70
Somerset:	
Crisfield	72
Miscellaneous	61
Total	133
Talbot:	
Easton	211
St. Michaels	24
Miscellaneous	72
Total	307
Washington:	
Boonsboro	24
Hagerstown	1,184
Williamsport	60
Miscellaneous	164
Total	1,432
Wicomico:	
Salisbury	320
Miscellaneous	32
Total	352
Worcester:	
Berlin	52
Pocomoke City	79
Snow Hill	44
Miscellaneous	45
Total	220
Miscellaneous for the State:	
Nonresident aliens and American citizens residing abroad	5,513
Residents of other States	7,917
State total	65,099

MASSACHUSETTS

Barnstable:	
Barnstable	369
Bourne	162
Chatham	74
Dennis	31
Falmouth	245
Harwich	93
Orleans	61
Provincetown	103
Sandwich	66
Yarmouth	58
Miscellaneous	67
Total	1,329
Berkshire:	
Adams	337
Cheshire	40
Clarksburg	3
Dalton	184
Great Barrington	265
Hinsdale	25
Lanesborough	24
Lee	189
Lenox	150
New Marlborough	9
North Adams	911
Pittsfield	2,581
Sheffield	36
Stockbridge	102
West Stockbridge	19
Williamstown	255
Miscellaneous	51
Total	5,181
Bristol:	
Acushnet	28
Attleboro	969
Dartmouth	230
Dighton	86
Easton	146
Fairhaven	363
Bristol—Continued.	
Fall River	3,053
Freetown	37
Mansfield	271
New Bedford	3,687
Norton	108
Raynham	33
Rehoboth	7
Seekonk	32
Somerset	100
Swansea	93
Taunton	1,414
Westport	58
Miscellaneous	547
Total	11,262
Dukes:	
Edgartown	53
Oak Bluffs	20
Tisbury	83
Miscellaneous	10
Total	166
Essex:	
Amesbury	499
Andover	747
Beverly	1,189
Danvers	528
Essex	64
Georgetown	67
Gloucester	925
Groveland	51
Hamilton	133
Haverhill	2,222
Ipswich	220
Lawrence	2,707
Lynn	5,303
Lynnfield	93
Manchester	217
Marblehead	575
Merrimac	91

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MASSACHUSETTS—Continued

County and city	Number of returns
Essex—Continued.	
Methuen	639
Middleton	30
Nahant	149
Newbury	55
Newburyport	693
North Andover	375
Peabody	774
Rockport	140
Rowley	32
Salem	2,077
Salisbury	48
Saugus	302
Swampscott	1,142
Wenham	68
West Newbury	25
Miscellaneous	96
Total	22,276
Franklin:	
Buckland	3
Charlemont	15
Colrain	15
Deerfield	63
Erving	9
Greenfield	774
Montague	252
Northfield	66
Orange	175
Shelburne	103
Sunderland	16
Whately	11
Miscellaneous	56
Total	1,558
Hampden:	
Agawam	128
Chester	47
Chicopee	822
East Longmeadow	57
Holyoke	2,764
Longmeadow	430
Ludlow	149
Palmer	280
Russell	37
Southwick	14
Springfield	8,138
Westfield	732
West Springfield	435
Wilbraham	68
Miscellaneous	210
Total	14,311
Hampshire:	
Amherst	311
Belchertown	19
Easthampton	266
Hadley	38
Hatfield	51
Northampton	1,337
South Hadley	280
Ware	247
Williamsburg	52
Miscellaneous	111
Total	2,712
Middlesex:	
Acton	125
Arlington	2,820
Ashland	118
Ayer	144
Bedford	102
Belmont	2,147
Billerica	152
Cambridge	6,698
Middlesex—Continued.	
Chelmsford	207
Concord	674
Dracut	56
Everett	1,636
Framingham	1,317
Groton	173
Holliston	84
Hopkinton	99
Hudson	313
Lexington	806
Lincoln	125
Lowell	3,128
Malden	3,052
Marlborough	521
Maynard	231
Medford	3,098
Melrose	2,267
Natick	701
Newton	8,202
North Reading	49
Pepperell	85
Reading	694
Sherborn	42
Shirley	55
Somerville	5,360
Stoneham	464
Stow	33
Sudbury	63
Tewksbury	35
Townsend	32
Tyngsborough	13
Wakefield	839
Waltham	1,622
Watertown	2,247
Wayland	149
Westford	79
Weston	327
Wilmington	140
Winchester	1,669
Woburn	872
Miscellaneous	111
Total	53,976
Nantucket: Nantucket	238
Norfolk:	
Avon	47
Bellingham	36
Braintree	897
Brookline	8,951
Canton	364
Cohasset	272
Dedham	907
Foxborough	152
Franklin	367
Holbrook	102
Medfield	85
Medway	133
Millis	80
Milton	1,647
Needham	840
Norfolk	48
Norwood	813
Plainville	50
Quincy	4,105
Randolph	222
Sharon	234
Stoughton	292
Walpole	396
Wellesley	1,419
Westwood	136
Weymouth	817
Wrentham	88
Miscellaneous	94
Total	23,594

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MASSACHUSETTS—Continued

County and city	Number of returns
Plymouth:	
Abington	240
Bridgewater	218
Brockton	2,440
Duxbury	97
East Bridgewater	121
Hanover	140
Hanson	41
Hingham	574
Hull	92
Kingston	91
Lakeville	6
Marion	93
Marshfield	110
Mattapoisett	54
Middleborough	349
Norwell	44
Pembroke	30
Plymouth	645
Rochester	12
Rockland	319
Scituate	215
Wareham	231
West Bridgewater	61
Whitman	304
Miscellaneous	59
Total	6,586
Suffolk:	
Boston	47,218
Chelsea	1,345
Revere	1,128
Winthrop	1,587
Total	51,278
Worcester:	
Ashburnham	66
Athol	376
Auburn	118
Barre	93
Blackstone	51
Brookfield	50
Carlton	23
Clinton	298
Worcester—Continued.	
Douglas	56
Dudley	43
Fitchburg	1,488
Gardner	677
Grafton	206
Hardwick	46
Harvard	66
Holden	109
Hopedale	173
Hubbardston	6
Lancaster	83
Leicester	129
Leominster	706
Lunenburg	37
Milford	537
Millbury	212
Millville	69
Northboro	74
Northbridge	268
North Brookfield	72
Oxford	79
Shrewsbury	236
Southboro	128
Southbridge	510
Spencer	190
Sterling	35
Sturbridge	23
Sutton	32
Templeton	98
Upton	42
Uxbridge	192
Warren	64
Webster	399
Westboro	184
West Boylston	69
West Brookfield	39
Westminster	27
Winchendon	202
Worcester	9,416
Miscellaneous	261
Total	18,358
Residents of other States	1,531
State total	214,356

MICHIGAN

Alcona: Miscellaneous	42
Alger:	
Munising	111
Miscellaneous	27
Total	138
Allegan:	
Allegan	120
Otsego	86
Plainwell	78
Miscellaneous	145
Total	429
Alpena:	
Alpena	582
Miscellaneous	6
Total	588
Antrim:	
Mancelona	45
Miscellaneous	45
Total	90
Arenac: Miscellaneous	60
Baraga:	
Baraga	23
L'Anse	85
Miscellaneous	30
Total	138
Barry:	
Hastings	136
Nashville	31
Miscellaneous	53
Total	220
Bay:	
Bay City	1,535
Essexville	22
Miscellaneous	61
Total	1,618
Benzie:	
Frankfort	62
Miscellaneous	50
Total	112

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MICHIGAN—Continued

County and city	Number of returns
Berrien:	
Benton Harbor	721
Berrien Springs	41
Buchanan	144
Niles	440
New Buffalo	43
St. Joseph	408
Three Oaks	59
Watervliet	59
Miscellaneous	183
Total	2,098
Branch:	
Bronson	51
Coldwater	214
Quincy	28
Union City	21
Miscellaneous	4
Total	318
Calhoun:	
Albion	258
Battle Creek	2,170
Homer	35
Marshall	167
Miscellaneous	40
Total	2,670
Cass:	
Cassopolis	54
Dowagiac	234
Marcellus	24
Miscellaneous	17
Total	329
Charlevoix:	
Boyne City	61
Charlevoix	83
East Jordan	52
Miscellaneous	25
Total	221
Cheboygan:	
Cheboygan	134
Miscellaneous	45
Total	179
Chippewa:	
Sault Ste. Marie	380
Miscellaneous	31
Total	411
Clare:	
Clare	48
Miscellaneous	14
Total	62
Clinton:	
Ovid	22
St. Johns	134
Miscellaneous	51
Total	207
Crawford:	
Grayling	63
Miscellaneous	8
Total	71
Delta:	
Escanaba	496
Gladstone	106
Wells	18
Miscellaneous	42
Total	662
Dickinson:	
Iron Mountain	521
Norway	87
Vulcan	18
Miscellaneous	43
Total	669
Eaton:	
Bellevue	22
Charlotte	177
Eaton Rapids	89
Grand Ledge	113
Miscellaneous	55
Total	456
Emmet:	
Harbor Springs	64
Pellston	15
Petoskey	266
Miscellaneous	37
Total	382
Genesee:	
Clio	52
Fenton	100
Flint	6,262
Flushing	49
Mount Morris	54
Miscellaneous	133
Total	6,650
Gladwin:	
Gladwin	36
Miscellaneous	10
Total	46
Gogebic:	
Anvil Location	15
Bessemer	142
Ironwood	556
Wakefield	47
Miscellaneous	52
Total	812
Grand Traverse:	
Traverse City	381
Miscellaneous	31
Total	412
Gratiot:	
Alma	185
Ithaca	73
St. Louis	15
Miscellaneous	68
Total	341
Hillsdale:	
Hillsdale	180
Jonesville	26
Reading	20
Miscellaneous	47
Total	273

TABLE 11.—*Individual returns by States and Terriories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MICHIGAN—Continued

County and city	Number of returns
Houghton:	
Atlantic Mine	9
Baltic	4
Calumet	231
Chassell	20
Dollar Bay	9
Hancock	221
Houghton	245
Hubbell	38
Kearsarge	7
Lake Linden	73
Laurium	152
Painesdale	14
South Range	7
Trimountain	2
Miscellaneous	43
Total	1,078
Huron:	
Bad Axe	100
Harbor Beach	84
Sebewaing	27
Miscellaneous	100
Total	311
Ingham:	
East Lansing	184
Lansing	3,111
Leslie	16
Mason	79
Williamston	16
Miscellaneous	70
Total	3,476
Ionia:	
Belding	118
Ionia	327
Lake Odessa	31
Lyons	9
Portland	46
Miscellaneous	54
Total	585
Iosco:	
East Tawas	40
Tawas City	21
Miscellaneous	33
Total	94
Iron:	
Amasa	6
Caspian	44
Crystal Falls	89
Iron River	206
Stambaugh	59
Miscellaneous	25
Total	429
Isabella:	
Mount Pleasant	134
Miscellaneous	43
Total	177
Jackson:	
Jackson	2,519
Miscellaneous	166
Total	2,685
Kalamazoo:	
Kalamazoo	2,819
Vicksburg	41
Miscellaneous	114
Total	2,974
Kalkaska:	
Kalkaska	29
Miscellaneous	4
Total	33
Kent:	
Cedar Springs	13
Grand Rapids	10,479
Lowell	87
Rockford	71
Sparta	63
Miscellaneous	294
Total	11,007
Keweenaw:	
Mohawk	14
Miscellaneous	18
Total	32
Lake: Miscellaneous	18
Lapeer:	
Almont	32
Imlay City	61
Lapeer	140
Miscellaneous	82
Total	315
Leelanau: Miscellaneous	51
Lenawee:	
Adrian	496
Blissfield	54
Clinton	39
Hudson	73
Morenci	45
Tecumseh	91
Miscellaneous	69
Total	867
Livingston:	
Fowlerville	32
Howell	170
Miscellaneous	78
Total	280
Luce:	
Newberry	81
Miscellaneous	4
Total	85
Mackinac:	
St. Ignace	48
Miscellaneous	75
Total	123
Macomb:	
Halfway	66
Mount Clemens	777
New Baltimore	28
Richmond	34
Romeo	76
Roseville	42
Miscellaneous	465
Total	1,488
Manistee:	
Arcadia	7
Manistee	256
Miscellaneous	23
Total	286

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MICHIGAN—Continued

County and city	Number of returns
Marquette:	
Champion	7
Gwinn	9
Ishpeming	285
Marquette	601
Negaunee	164
Republic	16
Miscellaneous	53
Total	1,135
Mason:	
Ludington	287
Scottville	17
Miscellaneous	23
Total	327
Mecosta:	
Big Rapids	150
Miscellaneous	46
Total	196
Menominee:	
Hermansville	22
Menominee	347
Miscellaneous	79
Total	448
Midland:	
Midland	272
Miscellaneous	23
Total	295
Missaukee: Miscellaneous	30
Monroe:	
Dundee	29
Monroe	665
Miscellaneous	123
Total	817
Montcalm:	
Carson City	31
Greenville	180
Howard City	20
Miscellaneous	120
Total	351
Montmorency: Miscellaneous	29
Muskegon:	
Montague	15
Muskegon	1,764
Muskegon Heights	127
Whitehall	45
Miscellaneous	58
Total	2,009
Newaygo:	
Fremont	82
Newaygo	37
Miscellaneous	31
Total	150
Oakland:	
Berkley	56
Birmingham	1,098
Clawson	45
Farmington	187
Ferndale	583
Holly	73
Milford	86
Oakland—Continued.	
Orion	67
Oxford	101
Pleasant Ridge	213
Pontiac	2,661
Rochester	216
Royal Oak	1,367
Miscellaneous	378
Total	7,131
Oceana:	
Hart	58
Pentwater	15
Shelby	33
Miscellaneous	18
Total	124
Ogemaw:	
West Branch	39
Miscellaneous	25
Total	64
Ontonagon:	
Greenland	4
Ontonagon	81
Rockland	4
Miscellaneous	44
Total	133
Osceola:	
Evart	36
Reed City	54
Miscellaneous	30
Total	120
Oscoda: Miscellaneous	9
Otsego:	
Gaylord	53
Miscellaneous	2
Total	55
Ottawa:	
Coopersville	27
Grand Haven	226
Holland	653
Spring Lake	65
Zeeland	132
Miscellaneous	77
Total	1,280
Presque Isle:	
Onaway	16
Rogers City	121
Miscellaneous	15
Total	152
Roscommon: Miscellaneous	22
Saginaw:	
Carrollton	3
Chesaning	42
Saginaw	3,015
St. Charles	55
Miscellaneous	136
Total	3,251
St. Clair:	
Algonac	124
Marine City	159
Marysville	21

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MICHIGAN—Continued

County and city	Number of returns
St. Clair—Continued.	
Port Huron	1,197
St. Clair	211
Yale	51
Miscellaneous	74
Total	1,837
St. Joseph:	
Constantine	61
Sturgis	281
Three Rivers	273
Miscellaneous	103
Total	718
Sanilac:	
Croswell	37
Marlette	19
Sandusky	47
Miscellaneous	81
Total	184
Schoolcraft:	
Manistique	133
Miscellaneous	11
Total	144
Shiawassee:	
Corunna	17
Durand	112
Owosso	422
Miscellaneous	86
Total	637
Tuscola:	
Caro	103
Cass City	39
Vassar	40
Miscellaneous	88
Total	270
Van Buren:	
Bangor	41
Decatur	92
Van Buren—Continued.	
Hartford	94
Lawton	36
Paw Paw	100
South Haven	220
Miscellaneous	81
Total	619
Washtenaw:	
Ann Arbor	1,692
Chelsea	41
Manchester	24
Milan	62
Saline	44
Ypsilanti	572
Miscellaneous	29
Total	2,464
Wayne:	
Brightmoor	16
Dearborn	734
Detroit	89,921
Ecorse	252
Fordson (formerly Springwells)	584
Grosse Ile	109
Grosse Pointe	1,799
Hamtramck	472
Highland Park	6,290
Lincoln Park	121
Northville	170
Plymouth	359
River Rouge	434
Trenton	163
Wayne	290
Wyandotte	1,171
Miscellaneous	508
Total	103,384
Wexford:	
Cadillac	297
Miscellaneous	26
Total	323
State total	175,806

MINNESOTA

County and city	Number of returns
Aitkin:	
Aitkin	37
Miscellaneous	29
Total	66
Anoka:	
Anoka	81
Miscellaneous	20
Total	101
Becker:	
Detroit Lakes	121
Frazee	18
Miscellaneous	26
Total	165
Beltrami:	
Bemidji	196
Miscellaneous	30
Total	226
Benton:	
Sauk Rapids	17
Miscellaneous	24
Total	41
Big Stone:	
Graceville	25
Ortonville	63
Miscellaneous	35
Total	123
Blue Earth:	
Lake Crystal	12
Mankato	550
Miscellaneous	31
Total	593
Brown:	
New Ulm	202
Sleepy Eye	38
Springfield	47
Miscellaneous	16
Total	303

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MINNESOTA—Continued

County and city	Number of returns
Carlton:	
Cloquet	201
Miscellaneous	90
Total	291
Carver:	
Chaska	51
Miscellaneous	83
Total	134
Cass:	
Cass Lake	57
Miscellaneous	46
Total	103
Chippewa:	
Montevideo	97
Miscellaneous	43
Total	140
Chisago: Miscellaneous	101
Clay:	
Barnesville	31
Moorhead	197
Miscellaneous	94
Total	322
Clearwater: Miscellaneous	25
Cook: Miscellaneous	7
Cottonwood:	
Mountain Lake	19
Windom	65
Miscellaneous	28
Total	112
Crow Wing:	
Brainerd	216
Crosby	70
Ironton	29
Miscellaneous	40
Total	355
Dakota:	
Farmington	26
Hastings	68
South St. Paul	299
Miscellaneous	88
Total	481
Dodge:	
Kasson	29
Miscellaneous	57
Total	86
Douglas:	
Alexandria	107
Osakis	24
Miscellaneous	31
Total	162
Faribault:	
Blue Earth	76
Wells	40
Winnebago	41
Miscellaneous	58
Total	215
Fillmore:	
Chatfield	10
Lanesboro	25
Preston	34
Rushford	6
Spring Valley	31
Miscellaneous	70
Total	176
Freeborn:	
Albert Lea	346
Miscellaneous	71
Total	417
Goodhue:	
Cannon Falls	24
Kenyon	35
Red Wing	305
Zumbrota	39
Miscellaneous	57
Total	460
Grant: Miscellaneous	75
Hennepin:	
Edina	4
Excelsior	107
Hopkins	103
Minneapolis	23,975
Richfield	11
Robbinsdale	92
St. Louis Park	13
Miscellaneous	209
Total	24,514
Houston:	
Caledonia	42
Miscellaneous	60
Total	102
Hubbard:	
Akeley	8
Park Rapids	44
Miscellaneous	5
Total	57
Isanti:	
Cambridge	18
Miscellaneous	54
Total	72
Itasca:	
Bovey	31
Coleraine	46
Deer River	2
Grand Rapids	85
Nashwauk	61
Miscellaneous	145
Total	370
Jackson:	
Jackson	58
Lakefield	26
Miscellaneous	45
Total	129
Kanabec:	
Mora	8
Miscellaneous	9
Total	17

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MINNESOTA—Continued

County and city	Number of returns
Kandiyohi:	
Willmar	161
Miscellaneous	84
Total	245
Kittson:	
Hallock	22
Miscellaneous	21
Total	43
Koochiching:	
International Falls	198
Miscellaneous	30
Total	228
Lac qui Parle:	
Dawson	38
Madison	47
Miscellaneous	17
Total	102
Lake:	
Two Harbors	159
Miscellaneous	5
Total	164
Lake of the Woods:	
Baudette	18
Miscellaneous	6
Total	24
Le Sueur:	
Le Sueur	52
Montgomery	21
New Prague	38
Waterville	19
Miscellaneous	41
Total	171
Lincoln: Miscellaneous	71
Lyon:	
Marshall	109
Tracy	86
Miscellaneous	74
Total	269
McLeod:	
Glencoe	47
Hutchinson	88
Miscellaneous	57
Total	192
Mahnomen:	
Mahnomen	14
Miscellaneous	7
Total	21
Marshall:	
Warren	56
Miscellaneous	54
Total	104
Martin:	
Fairmont	185
Miscellaneous	101
Total	286
Meeker:	
Litchfield	81
Miscellaneous	80
Total	161
Mille Lacs:	
Milaca	20
Princeton	29
Miscellaneous	25
Total	74
Morrison:	
Little Falls	135
Miscellaneous	51
Total	186
Mower:	
Austin	340
Miscellaneous	71
Total	411
Murray:	
Slayton	36
Miscellaneous	49
Total	85
Nicollet:	
St. Peter	87
Miscellaneous	18
Total	105
Nobles:	
Adrian	21
Worthington	117
Miscellaneous	63
Total	201
Norman:	
Ada	35
Miscellaneous	51
Total	86
Olmsted:	
Rochester	910
Miscellaneous	64
Total	974
Ottertail:	
Fergus Falls	333
Pelican Rapids	19
Perham	31
Miscellaneous	96
Total	479
Pennington:	
Thief River Falls	86
Miscellaneous	7
Total	93
Pine:	
Pine City	27
Sandstone	19
Miscellaneous	52
Total	98
Pipestone:	
Pipestone	116
Miscellaneous	51
Total	167

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MINNESOTA—Continued

County and city	Number of returns
Polk:	
Crookston	210
East Grand Forks	77
Fosston	14
Miscellaneous	77
Total	378
Pope:	
Glenwood	70
Miscellaneous	32
Total	102
Ramsey:	
North St. Paul	61
St. Paul	12,669
White Bear Lake	181
Miscellaneous	22
Total	12,933
Red Lake:	
Red Lake Falls	13
Miscellaneous	11
Total	24
Redwood:	
Redwood Falls	67
Miscellaneous	91
Total	158
Renville:	
Fairfax	9
Olivia	67
Renville	40
Miscellaneous	139
Total	255
Rice:	
Faribault	291
Northfield	158
Miscellaneous	19
Total	468
Rock:	
Luverne	98
Miscellaneous	34
Total	132
Roseau:	
Roseau	14
Warroad	11
Miscellaneous	14
Total	39
St. Louis:	
Aurora	24
Biwabik	18
Buhl	26
Chisholm	197
Duluth	5,101
Ely	166
Eveleth	299
Gilbert	47
Hibbing	798
Kinney	4
Mountain Iron	7
Proctor	161
Tower	25
Virginia	420
Miscellaneous	37
Total	7,330
Scott:	
Belleplaine	12
Jordan	25
Shakopee	53
Miscellaneous	21
Total	111
Sherburne: Miscellaneous	67
Sibley:	
Winthrop	26
Miscellaneous	98
Total	124
Stearns:	
Melrose	31
Paynesville	33
St. Cloud	514
Sauk Center	71
Miscellaneous	142
Total	791
Steele:	
Blooming Prairie	17
Owatonna	197
Miscellaneous	18
Total	232
Stevens:	
Morris	68
Miscellaneous	35
Total	103
Swift:	
Appleton	37
Benson	71
Miscellaneous	34
Total	142
Todd:	
Long Prairie	38
Staples	59
Miscellaneous	54
Total	151
Traverse:	
Browns Valley	18
Wheaton	49
Miscellaneous	12
Total	79
Wabasha:	
Lake City	103
Plainview	22
Wabasha	37
Miscellaneous	61
Total	223
Wadena:	
Wadena	91
Miscellaneous	20
Total	111
Waseca:	
Janesville	21
Waseca	107
Miscellaneous	28
Total	156

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MINNESOTA—Continued

County and city	Number of returns
Washington:	
Stillwater	251
Miscellaneous	116
Total	367
Watonwan:	
Madelia	31
St. James	108
Miscellaneous	26
Total	165
Wilkin:	
Breckenridge	98
Miscellaneous	54
Total	152
Winona:	
St. Charles	15
Winona	644
Winona—Continued.	
Miscellaneous	31
Total	690
Wright:	
Buffalo	48
Cokato	34
Delano	30
Monticello	13
Miscellaneous	88
Total	213
Yellow Medicine:	
Canby	57
Granite Falls	54
Miscellaneous	51
Total	162
State total	61,439

MISSISSIPPI

County and city	Number of returns
Adams:	
Natchez	461
Miscellaneous	5
Total	466
Alcorn:	
Corinth	180
Miscellaneous	1
Total	181
Amite:	
Gloster	14
Miscellaneous	16
Total	30
Attala:	
Kosciusko	76
Miscellaneous	15
Total	91
Benton: Miscellaneous	5
Bolivar:	
Cleveland	123
Rosedale	84
Shaw	67
Shelby	74
Miscellaneous	270
Total	618
Calhoun: Miscellaneous	13
Carroll: Miscellaneous	35
Chickasaw:	
Houston	32
Okolona	52
Miscellaneous	4
Total	88
Choctaw:	
Ackerman	14
Miscellaneous	2
Total	16
Claiborne:	
Port Gibson	64
Miscellaneous	10
Total	74
Clarke:	
Quitman	38
Stonewall	5
Miscellaneous	31
Total	74
Clay:	
West Point	101
Miscellaneous	4
Total	105
Coahoma:	
Clarksdale	554
Miscellaneous	238
Total	792
Copiah:	
Crystal Springs	54
Hazlehurst	81
Miscellaneous	25
Total	160
Covington:	
Collins	17
Miscellaneous	29
Total	46
DeSoto: Miscellaneous	83
Forrest:	
Hattiesburg	612
Miscellaneous	9
Total	621
Franklin:	
Bude	31
Miscellaneous	28
Total	59

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MISSISSIPPI—Continued

County and city	Number of returns
George: Miscellaneous	18
Greene: Miscellaneous	39
Grenada:	
Grenada	140
Miscellaneous	16
Total	156
Hancock:	
Bay St. Louis	90
Miscellaneous	35
Total	125
Harrison:	
Biloxi	395
Gulfport	514
Lyman	13
Pass Christian	71
Miscellaneous	112
Total	1,105
Hinds:	
Jackson	1,725
Miscellaneous	155
Total	1,880
Holmes:	
Durant	61
Lexington	81
Miscellaneous	126
Total	268
Humphreys:	
Belzoni	85
Miscellaneous	44
Total	129
Issaquena: Miscellaneous	32
Itawamba: Miscellaneous	7
Jackson:	
Moss Point	46
Ocean Springs	68
Pascagoula	80
Miscellaneous	13
Total	207
Jasper: Miscellaneous	26
Jefferson: Miscellaneous	50
Jefferson Davis: Miscellaneous	17
Jones:	
Ellisville	26
Laurel	525
Miscellaneous	25
Total	576
Kemper: Miscellaneous	60
LaFayette:	
Oxford	47
Miscellaneous	2
Total	49
Lamar:	
Lumberton	61
Sumrall	12
Miscellaneous	13
Total	86
Lauderdale:	
Meridian	1,041
Miscellaneous	15
Total	1,056
Lawrence: Miscellaneous	41
Leake: Miscellaneous	18
Lee:	
Tupelo	206
Miscellaneous	38
Total	244
Leflore:	
Greenwood	604
Itta Bena	77
Miscellaneous	103
Total	784
Lincoln:	
Brookhaven	191
Norfield	9
Miscellaneous	5
Total	205
Lowndes:	
Columbus	337
Miscellaneous	19
Total	356
Madison:	
Canton	193
Miscellaneous	28
Total	221
Marion:	
Columbia	105
Miscellaneous	9
Total	114
Marshall:	
Holly Springs	66
Miscellaneous	28
Total	94
Monroe:	
Aberdeen	110
Amory	65
Miscellaneous	14
Total	189
Montgomery:	
Winona	74
Miscellaneous	18
Total	92
Neshoba:	
Philadelphia	58
Miscellaneous	5
Total	63
Newton:	
Newton	34
Union	43
Miscellaneous	10
Total	87

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MISSISSIPPI—Continued

County and city	Number of returns
Noxubee:	
Macon	55
Miscellaneous	80
Total	135
Oktibbeha:	
Starkville	65
Miscellaneous	13
Total	78
Panola:	
Batesville	28
Sardis	46
Miscellaneous	79
Total	153
Pearl River:	
Picayune	74
Poplarville	43
Miscellaneous	21
Total	138
Perry:	
Richton	19
Miscellaneous	7
Total	26
Pike:	
McComb	314
Magnolia	42
Summit	32
Miscellaneous	20
Total	408
Pontotoc:	
Pontotoc	41
Miscellaneous	1
Total	42
Prentiss: Booneville	41
Quitman:	
Marks	38
Miscellaneous	64
Total	102
Rankin:	
Pelahatchie	11
Miscellaneous	17
Total	28
Scott:	
Forest	51
Miscellaneous	21
Total	72
Sharkey: Miscellaneous	79
Simpson: Miscellaneous	45
Smith: Miscellaneous	14
Stone:	
Wiggins	23
Miscellaneous	8
Total	31
Sunflower:	
Indianola	128
Moorhead	41
Sunflower—Continued.	
Ruleville	59
Miscellaneous	238
Total	466
Tallahatchie:	
Charelston	66
Tutwiler	29
Miscellaneous	153
Total	248
Tate:	
Senatobia	33
Miscellaneous	26
Total	59
Tippah: Miscellaneous	45
Tishomingo:	
Iuka	12
Miscellaneous	8
Total	20
Tunica: Miscellaneous	150
Union:	
New Albany	79
Miscellaneous	1
Total	80
Walthall: Tylertown	35
Warren:	
Vicksburg	985
Miscellaneous	25
Total	1,010
Washington:	
Greenville	572
Leland	107
Miscellaneous	191
Total	870
Wayne: Miscellaneous	40
Webster: Miscellaneous	17
Wilkinson:	
Woodville	38
Miscellaneous	22
Total	60
Winston:	
Louisville	45
Miscellaneous	14
Total	59
Yalobusha:	
Water Valley	96
Miscellaneous	43
Total	139
Yazoo:	
Yazoo City	265
Miscellaneous	58
Total	323
State total	16,964

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MISSOURI

County and city	Number of returns
Adair:	
Kirksville	193
Novinger	24
Miscellaneous	5
Total	222
Andrew:	
Savannah	31
Miscellaneous	13
Total	44
Atchison:	
Rockport	44
Tarkio	55
Miscellaneous	36
Total	135
Audrain:	
Mexico	214
Vandalia	38
Miscellaneous	22
Total	274
Barry:	
Cassville	4
Monett	59
Miscellaneous	6
Total	69
Barton:	
Lamar	30
Liberal	9
Miscellaneous	29
Total	68
Bates:	
Butler	44
Rich Hill	14
Miscellaneous	17
Total	75
Benton: Miscellaneous	9
Bollinger: Miscellaneous	9
Boone:	
Centralia	46
Columbia	410
Miscellaneous	11
Total	467
Buchanan:	
St. Joseph	2,527
Miscellaneous	21
Total	2,548
Butler:	
Poplar Bluff	197
Miscellaneous	8
Total	205
Caldwell:	
Braymer	12
Hamilton	7
Miscellaneous	7
Total	26
Callaway:	
Fulton	124
Miscellaneous	18
Total	142
Cape Girardeau:	
Cape Girardeau	384
Jackson	50
Miscellaneous	7
Total	441
Carroll:	
Carrollton	136
Norborne	19
Miscellaneous	12
Total	167
Carter: Miscellaneous	4
Cass:	
Harrisonville	43
Pleasant Hill	41
Miscellaneous	43
Total	127
Cedar:	
Eldorado Springs	9
Miscellaneous	1
Total	10
Chariton:	
Brunswick	13
Salisbury	27
Miscellaneous	19
Total	59
Christian: Miscellaneous	11
Clark:	
Kahoka	16
Miscellaneous	16
Total	32
Clay:	
Excelsior Springs	111
Liberty	97
Miscellaneous	67
Total	275
Clinton:	
Cameron	54
Lathrop	19
Plattsburg	56
Miscellaneous	14
Total	143
Cole:	
Jefferson City	394
Miscellaneous	7
Total	401
Cooper:	
Boonville	137
Miscellaneous	21
Total	158

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MISSOURI—Continued

County and city	Number of returns
Crawford: Miscellaneous	23
Dade:	
Greenfield	7
Miscellaneous	7
Total	14
Dallas: Miscellaneous	6
Daviess:	
Gallatin	22
Pattonsburg	5
Miscellaneous	7
Total	34
De Kalb:	
Maysville	8
Miscellaneous	17
Total	25
Dent: Salem	27
Douglas: Miscellaneous	6
Dunklin:	
Campbell	9
Cardwell	4
Kennett	55
Malden	32
Senath	5
Miscellaneous	21
Total	126
Franklin:	
Pacific	30
Union	35
Washington	107
Miscellaneous	80
Total	252
Gasconade:	
Hermann	40
Miscellaneous	28
Total	68
Gentry:	
Albany	24
King City	29
Stanberry	22
Miscellaneous	2
Total	77
Greene:	
Ash Grove	5
Republic	3
Springfield	1,166
Miscellaneous	3
Total	1,177
Grundy:	
Trenton	136
Miscellaneous	7
Total	143
Harrison:	
Bethany	29
Cainsville	4
Miscellaneous	8
Total	41
Henry:	
Clinton	132
Deepwater	10
Windsor	10
Miscellaneous	12
Total	164
Hickory: Miscellaneous	3
Holt:	
Mound City	21
Miscellaneous	70
Total	91
Howard:	
Fayette	62
Glasgow	20
Miscellaneous	28
Total	110
Howell:	
Mountain View	5
West Plains	26
Willow Springs	14
Miscellaneous	1
Total	46
Iron: Miscellaneous	26
Jackson:	
Independence	477
Kansas City	18,583
Lees Summit	34
Mount Washington	16
Miscellaneous	130
Total	19,240
Jasper:	
Carl Junction	13
Carterville	9
Carthage	111
Duenweg	3
Joplin	1,020
Sarcoxie	11
Webb City	104
Miscellaneous	10
Total	1,281
Jefferson:	
Crystal City	67
De Soto	80
Festus	49
Miscellaneous	92
Total	288
Johnson:	
Holden	28
Warrensburg	84
Miscellaneous	22
Total	134
Knox:	
Edina	31
Miscellaneous	19
Total	50
La Clede:	
Lebanon	14
Miscellaneous	2
Total	16

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships calendar year 1927*—Continued

MISSOURI—Continued

County and city	Number of returns
Lafayette:	
Higginsville	69
Lexington	105
Odessa	20
Miscellaneous	49
Total	243
Lawrence:	
Aurora	23
Marionville	10
Mount Vernon	11
Pierce City	9
Miscellaneous	12
Total	65
Lewis:	
Canton	34
La Grange	16
Miscellaneous	17
Total	67
Lincoln:	
Elsberry	10
Troy	35
Miscellaneous	23
Total	68
Linn:	
Brookfield	88
Marceline	67
Miscellaneous	40
Total	195
Livingston:	
Chillicothe	113
Miscellaneous	2
Total	115
McDonald: Miscellaneous	20
Macon:	
Bevier	18
La Plata	26
Macon	81
Miscellaneous	21
Total	146
Madison:	
Fredericktown	33
Miscellaneous	2
Total	35
Maries: Miscellaneous	5
Marion:	
Hannibal	568
Palmyra	37
Miscellaneous	11
Total	616
Mercer:	
Princeton	11
Miscellaneous	2
Total	13
Miller:	
Eldon	23
Miscellaneous	3
Total	26
Mississippi:	
Charleston	53
East Prairie	10
Miscellaneous	4
Total	67
Moniteau:	
California	40
Tipton	5
Miscellaneous	3
Total	48
Monroe:	
Monroe City	38
Paris	26
Miscellaneous	4
Total	68
Montgomery:	
Montgomery	18
Wellsville	23
Miscellaneous	23
Total	64
Morgan:	
Versailles	18
Miscellaneous	5
Total	23
New Madrid:	
Gideon	9
Morehouse	12
New Madrid	29
Parma	4
Portageville	14
Miscellaneous	11
Total	79
Newton:	
Granby	5
Neosho	70
Seneca	10
Miscellaneous	2
Total	87
Nodaway:	
Maryville	114
Miscellaneous	47
Total	161
Oregon:	
Thayer	23
Miscellaneous	5
Total	28
Osage: Miscellaneous	29
Ozark: Miscellaneous	1
Pemiscot:	
Caruthersville	144
Hayti	27
Miscellaneous	26
Total	197
Perry:	
Perryville	27
Miscellaneous	7
Total	34

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MISSOURI—Continued

County and city	Number of returns
Pettis:	
Sedalia	458
Miscellaneous	19
Total	477
Phelps:	
Newburg	13
Rolla	66
St. James	9
Miscellaneous	3
Total	91
Pike:	
Bowling Green	36
Louisiana	132
Miscellaneous	31
Total	199
Platte: Miscellaneous	83
Polk:	
Bolivar	23
Miscellaneous	8
Total	31
Pulaski: Miscellaneous	0
Putnam:	
Unionville	27
Miscellaneous	3
Total	30
Ralls: Miscellaneous	20
Randolph:	
Higbee	12
Huntsville	10
Moberly	434
Miscellaneous	7
Total	463
Ray:	
Richmond	56
Miscellaneous	44
Total	100
Reynolds: Miscellaneous	10
Ripley:	
Doniphan	24
Miscellaneous	2
Total	26
St. Charles:	
St. Charles	336
Miscellaneous	43
Total	379
St. Clair:	
Appleton City	9
Osceola	15
Miscellaneous	3
Total	27
St. Francois:	
Bonne Terre	125
Elvins	18
Farmington	105
Flat River	112
Miscellaneous	144
Total	504
Ste. Genevieve:	
Ste. Genevieve	56
Miscellaneous	12
Total	68
St. Louis:	
Clayton	1,201
Ferguson	267
Kirkwood	634
Maplewood	720
Richmond Heights	318
University City	1,782
Webster Groves	2,054
Wellston	18
Miscellaneous	1,786
Total	8,780
Saline:	
Marshall	200
Slater	74
Sweet Springs	14
Miscellaneous	59
Total	347
Schuyler: Miscellaneous	19
Scotland:	
Memphis	15
Miscellaneous	4
Total	19
Scott:	
Chaffee	57
Illmo	32
Oran	10
Sikeston	99
Miscellaneous	37
Total	235
Shannon: Miscellaneous	5
Shelby:	
Clarence	12
Shelbina	19
Miscellaneous	17
Total	48
Stoddard:	
Bernie	1
Bloomfield	18
Dexter	35
Miscellaneous	13
Total	67
Stone: Miscellaneous	12
Sullivan:	
Milan	15
Miscellaneous	12
Total	27
Taney: Miscellaneous	6
Texas: Miscellaneous	13
Vernon:	
Nevada	166
Miscellaneous	9
Total	175

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MISSOURI—Continued

County and city	Number of returns
Warren: Miscellaneous	42
Washington: Miscellaneous	37
Wayne:	
Piedmont	12
Miscellaneous	18
Total	30
Webster:	
Marshfield	15
Miscellaneous	8
Total	23
Worth:	
Grant City	15
Miscellaneous	2
Total	17
Wright:	
Mountain Grove	12
Miscellaneous	7
Total	19
City of St. Louis	51,859
State total	96,407

MONTANA

County and city	Number of returns
Beaverhead:	
Dillon	202
Miscellaneous	122
Total	324
Big Horn:	
Hardin	76
Miscellaneous	19
Total	95
Blaine:	
Chinook	82
Miscellaneous	51
Total	133
Broadwater: Miscellaneous	52
Carbon:	
Red Lodge	257
Miscellaneous	120
Total	377
Carter: Miscellaneous	47
Cascade:	
Great Falls	2,012
Miscellaneous	194
Total	2,206
Chouteau:	
Fort Benton	57
Miscellaneous	121
Total	178
Custer:	
Miles City	378
Miscellaneous	24
Total	402
Daniels:	
Scobey	92
Miscellaneous	46
Total	138
Dawson:	
Glendive	197
Miscellaneous	49
Total	246
Deerlodge:	
Anaconda	940
Miscellaneous	2
Total	942
Fallon:	
Baker	46
Miscellaneous	9
Total	55
Fergus:	
Lewistown	447
Miscellaneous	184
Total	631
Flathead:	
Kalispell	283
Whitefish	144
Miscellaneous	77
Total	504
Gallatin:	
Bozeman	383
Three Forks	45
Miscellaneous	88
Total	516
Garfield: Miscellaneous	30
Glacier:	
Cut Bank	46
Miscellaneous	21
Total	67
Golden Valley: Miscellaneous	18
Granite:	
Philipsburg	81
Miscellaneous	36
Total	117
Hill:	
Havre	299
Miscellaneous	64
Total	363
Jefferson: Miscellaneous	86
Judith Basin: Miscellaneous	134

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

MONTANA—Continued

County and city	Number of returns
Lake:	
Polson	50
Miscellaneous	58
Total	108
Lewis and Clark:	
East Helena	51
Helena	1,192
Miscellaneous	122
Total	1,365
Liberty: Miscellaneous	26
Lincoln:	
Eureka	21
Libby	75
Miscellaneous	57
Total	153
McCone: Miscellaneous	20
Madison:	
Ennis	11
Miscellaneous	107
Total	118
Meagher: Miscellaneous	103
Mineral: Miscellaneous	50
Missoula:	
Missoula	789
Miscellaneous	67
Total	856
Musselshell:	
Roundup	224
Miscellaneous	151
Total	375
Park:	
Livingston	402
Miscellaneous	59
Total	461
Petroleum: Miscellaneous	33
Phillips:	
Malta	76
Miscellaneous	37
Total	113
Pondera: Miscellaneous	149
Powder River: Miscellaneous	35
Powell:	
Deer Lodge	238
Miscellaneous	45
Total	283
Prairie: Miscellaneous	41
Ravalli:	
Hamilton	96
Miscellaneous	[illegible]
Total	158
Richland:	
Sidney	72
Miscellaneous	43
Total	115
Roosevelt:	
Poplar	32
Wolf Point	61
Miscellaneous	106
Total	199
Rosebud:	
Forsyth	67
Miscellaneous	78
Total	145
Sanders: Miscellaneous	77
Sheridan: Miscellaneous	196
Silver Bow:	
Butte	3,417
Walkerville	59
Miscellaneous	35
Total	3,511
Stillwater: Miscellaneous	93
Sweet Grass:	
Big Timber	75
Miscellaneous	14
Total	89
Teton:	
Chouteau	45
Miscellaneous	103
Total	148
Toole: Miscellaneous	321
Treasure: Miscellaneous	25
Valley:	
Glasgow	150
Miscellaneous	133
Total	283
Wheatland:	
Harlowton	72
Miscellaneous	52
Total	124
Wibaux: Miscellaneous	12
Yellowstone:	
Billings	1,087
Laurel	72
Miscellaneous	46
Total	1,205
State total	18,651

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NEBRASKA

County and city	Number of returns
Adams:	
Hastings	550
Miscellaneous	55
Total	605
Antelope:	
Neligh	47
Miscellaneous	67
Total	114
Arthur: Miscellaneous	5
Banner: Miscellaneous	3
Blaine: Miscellaneous	5
Boone:	
Albion	97
St. Edwards	48
Miscellaneous	78
Total	223
Box Butte:	
Alliance	297
Miscellaneous	48
Total	345
Boyd: Miscellaneous	48
Brown:	
Ainsworth	49
Long Pine	13
Miscellaneous	3
Total	65
Buffalo:	
Kearney	244
Ravenna	58
Shelton	18
Miscellaneous	94
Total	414
Burt:	
Lyons	68
Oakland	172
Tekamah	88
Miscellaneous	40
Total	368
Butler:	
David City	129
Miscellaneous	187
Total	316
Cass:	
Plattsmouth	119
Weeping Water	33
Miscellaneous	134
Total	286
Cedar:	
Hartington	73
Randolph	75
Miscellaneous	136
Total	284
Chase: Miscellaneous	71
Cherry:	
Valentine	39
Miscellaneous	92
Total	131
Cheyenne:	
Sidney	125
Miscellaneous	56
Total	181
Clay:	
Sutton	24
Miscellaneous	101
Total	125
Colfax:	
Schuyler	116
Miscellaneous	191
Total	307
Cuming:	
West Point	137
Wisner	121
Miscellaneous	103
Total	361
Custer:	
Broken Bow	75
Sargent	23
Miscellaneous	106
Total	204
Dakota:	
South Sioux City	46
Miscellaneous	51
Total	97
Dawes:	
Chadron	157
Crawford	46
Miscellaneous	25
Total	228
Dawson:	
Cozad	49
Gothenburg	75
Lexington	92
Miscellaneous	35
Total	251
Deuel:	
Chappell	48
Miscellaneous	23
Total	71
Dixon:	
Ponca	38
Wakefield	72
Miscellaneous	104
Total	214
Dodge:	
Fremont	541
Hooper	127
North Bend	51
Scribner	105
Miscellaneous	116
Total	940
Douglas:	
Omaha	11,325
Miscellaneous	172
Total	11,497

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NEBRASKA—Continued

County and city	Number of returns
Dundy:	
Benkelman	29
Miscellaneous	15
Total	44
Fillmore:	
Geneva	64
Miscellaneous	83
Total	147
Franklin:	
Franklin	28
Miscellaneous	64
Total	92
Frontier:	
Curtis	20
Miscellaneous	40
Total	60
Furnas:	
Beaver City	23
Cambridge	50
Miscellaneous	73
Total	146
Gage:	
Beatrice	322
Wymore	71
Miscellaneous	97
Total	490
Garden: Miscellaneous	73
Garfield: Burwell	29
Gosper: Miscellaneous	23
Grant: Miscellaneous	87
Greeley: Miscellaneous	48
Hall:	
Grand Island	627
Miscellaneous	59
Total	686
Hamilton:	
Aurora	104
Miscellaneous	64
Total	168
Harlan:	
Alma	28
Miscellaneous	66
Total	94
Hayes: Miscellaneous	5
Hitchcock: Miscellaneous	66
Holt:	
Atkinson	33
O'Neill	37
Miscellaneous	52
Total	122
Hooker: Miscellaneous	11
Howard:	
St. Paul	54
Miscellaneous	25
Total	79
Jefferson:	
Fairbury	251
Miscellaneous	90
Total	341
Johnson:	
Tecumseh	58
Miscellaneous	47
Total	105
Kearney:	
Minden	63
Miscellaneous	38
Total	101
Keith:	
Ogallala	39
Miscellaneous	44
Total	83
Keya Paha: Miscellaneous	16
Kimball:	
Kimball	81
Miscellaneous	33
Total	114
Knox:	
Bloomfield	39
Creighton	42
Miscellaneous	109
Total	190
Lancaster:	
College View	27
Havelock	72
Lincoln	3,559
University Place	6
Miscellaneous	134
Total	3,798
Lincoln:	
North Platte	344
Miscellaneous	73
Total	417
Logan: Miscellaneous	23
Loup: Miscellaneous	4
McPherson: Miscellaneous	7
Madison:	
Madison	115
Newman Grove	30
Norfolk	364
Tilden	25
Miscellaneous	53
Total	587
Merrick:	
Central City	119
Miscellaneous	77
Total	196
Morrill:	
Bayard	36
Bridgeport	55
Miscellaneous	14
Total	105

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NEBRASKA—Continued

County and city	Number of returns
Nance:	
Fullerton	56
Genoa	39
Miscellaneous	4
Total	99
Nemaha:	
Auburn	108
Miscellaneous	60
Total	168
Nuckolls:	
Superior	108
Miscellaneous	76
Total	184
Otoe:	
Nebraska City	248
Miscellaneous	114
Total	362
Pawnee:	
Pawnee City	47
Miscellaneous	22
Total	69
Perkins: Miscellaneous	62
Phelps:	
Holdrege	108
Miscellaneous	47
Total	155
Pierce:	
Pierce	53
Plainview	41
Miscellaneous	39
Total	133
Platte:	
Columbus	317
Miscellaneous	146
Total	463
Polk:	
Osceola	41
Stromsburg	50
Miscellaneous	39
Total	130
Red Willow:	
McCook	209
Miscellaneous	53
Total	262
Richardson:	
Falls City	181
Humboldt	72
Miscellaneous	51
Total	304
Rock: Miscellaneous	19
Saline:	
Crete	140
Friend	43
Wilber	74
Miscellaneous	95
Total	352
Sarpy: Miscellaneous	95
Saunders:	
Ashland	[illegible]
Wahoo	162
Miscellaneous	208
Total	421
Scotts Bluff:	
Gering	79
Mitchell	85
Scottsbluff	301
Miscellaneous	128
Total	593
Seward:	
Seward	167
Miscellaneous	119
Total	286
Sheridan:	
Gordon	62
Miscellaneous	119
Total	181
Sherman:	
Loup City	38
Miscellaneous	19
Total	57
Sioux: Miscellaneous	35
Stanton:	
Stanton	83
Miscellaneous	30
Total	113
Thayer:	
Hebron	48
Miscellaneous	136
Total	184
Thomas: Miscellaneous	11
Thurston:	
Walthill	30
Miscellaneous	146
Total	176
Valley:	
Ord	90
Miscellaneous	32
Total	122
Washington:	
Blair	125
Miscellaneous	131
Total	256
Wayne:	
Wayne	158
Miscellaneous	86
Total	244
Webster:	
Red Cloud	37
Miscellaneous	48
Total	85
Wheeler: Miscellaneous	11
York:	
York	188
Miscellaneous	51
Total	239
State total	32,176

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1937*—Continued

NEVADA

County and city	Number of returns
Churchill:	
Fallon	137
Miscellaneous	2
Total	139
Clark:	
Las Vegas	266
Miscellaneous	42
Total	308
Douglas: Miscellaneous	143
Elko:	
Elko	253
Miscellaneous	225
Total	478
Esmeralda:	
Goldfield	65
Miscellaneous	10
Total	75
Eureka: Miscellaneous	103
Humboldt:	
Winnemucca	260
Miscellaneous	94
Total	354
Lander: Miscellaneous	131
Lincoln:	
Caliente	65
Miscellaneous	36
Total	101
Lyon:	
Yerington	95
Miscellaneous	79
Total	174
Mineral: Miscellaneous	27
Nye:	
Tonopah	277
Miscellaneous	41
Total	318
Ormsby:	
Carson City	67
Miscellaneous	2
Total	69
Pershing:	
Lovelock	63
Miscellaneous	26
Total	89
Storey:	
Virginia City	46
Miscellaneous	1
Total	47
Washoe:	
Reno	1,233
Sparks	151
Miscellaneous	57
Total	1,441
White Pine:	
East Ely	68
Ely	147
McGill	270
Ruth	163
Miscellaneous	57
Total	705
State total	4,702

NEW HAMPSHIRE

County and city	Number of returns
Belknap:	
Alton	18
Barnstead	1
Belmont	12
Laconia	366
Meredith	62
Tilton	97
Miscellaneous	95
Total	651
Carroll:	
Bartlett	10
Conway	67
Ossipee	18
Sandwich	15
Wakefield	3
Wolfeboro	62
Miscellaneous	85
Total	260
Cheshire:	
Fitzwilliam	17
Hinsdale	49
Cheshire—Continued.	
Jaffrey	77
Keene	637
Marlboro	34
Swanzey	29
Troy	15
Walpole	46
Winchester	33
Miscellaneous	83
Total	1,020
Coos:	
Berlin	614
Colebrook	56
Gorham	69
Groverton	41
Jefferson	10
Lancaster	129
Stewartstown	11
Whitefield	55
Miscellaneous	78
Total	1,063

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NEW HAMPSHIRE—Continued

County and city	Number of returns
Grafton:	
Ashland	42
Bethlehem	37
Bristol	45
Campton	9
Canaan	24
Enfield	14
Hanover	347
Haverhill	115
Lebanon	280
Lincoln	43
Lisbon	59
Littleton	184
Lyme	9
Plymouth	142
Woodstock	15
Miscellaneous	101
Total	1,466
Hillsborough:	
Amherst	10
Antrim	37
Bedford	7
Goffstown	56
Greenville	36
Hillsborough	91
Hudson	32
Manchester	2,595
Merrimack	6
Milford	134
Nashua	1,417
Peterboro	132
Weare	8
Wilton	51
Miscellaneous	122
Total	4,734
Merrimack:	
Andover	11
Boscawen	5
Concord	1,275
Franklin	196
Henniker	30
Hooksett	15
Hopkinton	13
Northfield	3
Merrimack—Continued.	
Pembroke	7
Pittsfield	49
Warner	21
Miscellaneous	273
Total	1,898
Rockingham:	
Derry	125
Epping	19
Exeter	251
Hampton	94
Kingston	38
Londonderry	7
Newmarket	59
Northwood	9
Plaistow	16
Portsmouth	757
Raymond	19
Rye	24
Salem	65
Seabrook	12
Miscellaneous	116
Total	1,611
Strafford:	
Dover	585
Farmington	72
Milton	24
Rochester	294
Somersworth	130
Miscellaneous	86
Total	1,191
Sullivan:	
Charlestown	25
Claremont	390
Cornish	8
Newport	124
Sunapee	22
Miscellaneous	21
Total	590
State total	14,484

NEW JERSEY

County and city	Number of returns
Atlantic:	
Absecon	73
Atlantic City	5,248
Egg Harbor	85
Hammonton	126
Landisville	7
Margate	157
Mays Landing	53
Northfield	39
Pleasantville	264
Somers Point	47
Ventnor	587
Miscellaneous	112
Total	6,798
Bergen:	
Allendale	161
Alpine	10
Bergenfield	401
Bogata	681
Carlstadt	227
Cliffside	171
Closter	204
Cresskell	93
Bergen—Continued.	
Demarest	57
Dumont	276
East Paterson	55
East Rutherford	277
Edgewater	205
Emerson	42
Englewood	1,586
Fairview	96
Fort Lee	224
Garfield	366
Glenrock	388
Grantwood	586
Hackensack	1,745
Hasbrouck Heights	485
Hillsdale	152
Kingsland	6
Leonia	553
Little Ferry	138
Lodi	280
Lyndhurst	625
Maywood	234
Midland Park	135
Moonachie	14
Morsemere	135

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NEW JERSEY—Continued

County and city	Number of returns
Bergen—Continued.	
North Arlington	176
Oradell	258
Palisade Park	265
Park Ridge	126
Ramsey	207
Ridgefield	280
Ridgefield Park	896
Ridgewood	1,749
Riveredge	160
Rutherford	1,660
Tenafly	460
Wallington	70
Waldwick	39
Westwood	451
Woodcliff Lake	627
Woodridge	151
Wortendyke	55
Wyckoff	79
Miscellaneous	2,248
Total	20,545
Burlington:	
Beverly	125
Bordentown	155
Burlington	290
Florence	54
Medford	33
Moorestown	488
Mount Holly	231
Palmyra	202
Riverside	92
Riverton	325
Roebling	59
Miscellaneous	486
Total	2,540
Camden:	
Audobon	294
Berlin	64
Blackwood	48
Brooklawn	28
Camden	4,044
Clementon	35
Collingswood	1,167
Gloucester	280
Haddonfield	797
Haddon Heights	321
Laurel Springs	63
Magnolia	42
Merchantville	700
Westmont	102
Woodlynne	45
Miscellaneous	477
Total	8,507
Cape May:	
Cape May	131
Cape May Court House	44
Ocean City	336
Wildwood	264
Woodbine	9
Miscellaneous	132
Total	916
Cumberland:	
Bridgeton	541
Millville	334
Port Norris	38
Vineland	494
Miscellaneous	131
Total	1,538
Essex:	
Belleville	1,046
Bloomfield	2,318
Caldwell	574
East Orange	8,212
Glenridge	1,192
Hilton	22
Irvington	2,603
Livingston	36
Maplewood	2,090
Millburn	240
Montclair	5,226
Newark	24,186
Nutley	1,059
Orange	2,145
Roseland	31
Short Hills	389
South Orange	2,080
Verona	453
West Caldwell	48
West Orange	1,414
Miscellaneous	270
Total	55,634
Gloucester:	
Clayton	45
Glassboro	73
National Park	12
Paulsboro	127
Pitman	232
Swedesboro	125
Wenonah	97
Westville	89
Williamstown	41
Woodbury	511
Miscellaneous	244
Total	1,596
Hudson:	
Arlington	1,312
Bayonne	4,225
East Newark	45
Guttenberg	175
Harrison	458
Hoboken	4,029
Hudson Heights	75
Jersey City	17,344
Kearney	522
North Bergen	1,087
Secaucus	166
Union City	2,994
Weehawken	1,556
West New York	1,662
Miscellaneous	75
Total	35,725
Hunterdon:	
Clinton	63
Flemington	152
Frenchtown	32
Highbridge	85
Lambertville	147
Milford	27
Miscellaneous	264
Total	770
Mercer:	
Highstown	156
Hopewell	54
Pennington	75
Princeton	1,057
Trenton	6,425
Miscellaneous	224
Total	7,991

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NEW JERSEY—Continued

County and city	Number of returns
Middlesex:	
Carteret	334
Cranbury	39
Dunellen	292
Fords	85
Highland Park	219
Jamesburg	51
Metuchen	360
Middlesex	7
Milltown	124
New Brunswick	2,092
Old Bridge	12
Parlin	91
Perth Amboy	1,510
Roosevelt	10
Sayreville	62
Sewaren	60
South Amboy	275
South River	167
Woodbridge	398
Miscellaneous	406
Total	6,594
Monmouth:	
Asbury Park	1,087
Atlantic Highlands	115
Avon	73
Belmar	184
Bradley Beach	150
Fair Haven	31
Freehold	379
Highlands	41
Keansburg	36
Keyport	174
Long Branch	644
Manasquan	129
Matawan	116
Ocean Grove	142
Red Bank	827
Rumson	98
Sea Bright	54
Spring Lake	181
Miscellaneous	876
Total	5,337
Morris:	
Boonton	493
Butler	152
Chatham	412
Chester	29
Dover	899
Hanover	10
Hilbernia	3
Madison	582
Morris Plains	125
Morristown	1,507
Mountain Lakes	277
Netcong	77
Rockaway	134
Tabor	37
Wharton	144
Whippany	64
Miscellaneous	310
Total	5,255
Ocean:	
Lakewood	328
New Egypt	13
Point Pleasant	122
Toms River	148
Tuckerton	124
Miscellaneous	348
Total	1,083
Passaic:	
Bloomingdale	34
Clifton	1,561
Haledon	128
Hawthorne	526
Little Falls	194
Passaic—Continued.	
Passaic	3,091
Paterson	6,911
Pompton Lakes	137
Prospect Park	26
Totowa	39
Wanaque	10
West Paterson	23
Miscellaneous	368
Total	13,048
Salem:	
Carneys Point	25
Elmer	36
Penns Grove	156
Salem	281
Woodstown	85
Miscellaneous	58
Total	641
Somerset:	
Bernardsville	201
Boundbrook	462
Gladstone	46
Manville	26
North Plainfield	298
Peapack	33
Raritan	68
Somerville	548
South Boundbrook	36
Miscellaneous	190
Total	1,908
Sussex:	
Franklin	90
Newton	262
Ogdensburg	28
Papakating	5
Sparta	7
Stanhope	35
Sussex	66
Miscellaneous	100
Total	593
Union:	
Cranford	826
Elizabeth	5,900
Fanwood	95
Garwood	75
Hillside	665
Kenilworth	26
Linden	268
Lyons Farms	2
New Providence	27
Plainfield	3,172
Rahway	836
Roselle	652
Roselle Park	448
Scotch Plains	99
Springfield	132
Summit	1,478
Union Town	326
Westfield	1,782
Miscellaneous	118
Total	16,927
Warren:	
Alpha	23
Belvidere	47
Hackettstown	137
Oxford	27
Phillipsburg	850
Washington	271
Miscellaneous	166
Total	1,521
State total	195,467

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NEW MEXICO

County and city	Number of returns
Bernalillo:	
Albuquerque	1,442
Miscellaneous	3
Total	1,445
Catron: Miscellaneous	12
Chaves:	
Rosswell	468
Miscellaneous	30
Total	498
Colfax:	
Dawson	127
Koehler	2
Raton	312
Miscellaneous	150
Total	591
Curry:	
Clovis	256
Miscellaneous	19
Total	275
De Baca: Miscellaneous	26
Dona Ana:	
Las Cruces	161
Miscellaneous	96
Total	257
Eddy:	
Artesia	127
Carlsbad	143
Miscellaneous	29
Total	299
Grant:	
Central	13
Fort Bayard	54
Hurley	62
Santa Rita	81
Silver City	161
Tyrone	14
Miscellaneous	55
Total	440
Guadalupe:	
Santa Rosa	19
Miscellaneous	30
Total	49
Harding: Miscellaneous	17
Hidalgo:	
Lordsburg	45
Miscellaneous	14
Total	59
Lea: Miscellaneous	21
Lincoln:	
Carrizozo	63
Miscellaneous	32
Total	95
Luna:	
Columbus	10
Deming	86
Miscellaneous	9
Total	105
McKinley:	
Gallup	309
Miscellaneous	85
Total	394
Mora:	
Mora	4
Miscellaneous	37
Total	41
Otero:	
Alamogordo	44
Tularosa	14
Miscellaneous	14
Total	72
Quay:	
Tucumcari	149
Miscellaneous	22
Total	171
Rio Arriba:	
Tierra Amarilla	5
Miscellaneous	71
Total	76
Roosevelt:	
Portales	46
Miscellaneous	15
Total	61
Sandoval:	
Bernalillo	22
Miscellaneous	23
Total	45
San Juan:	
Farmington	42
Miscellaneous	45
Total	87
San Miguel:	
East Las Vegas	288
Miscellaneous	34
Total	322
Santa Fe:	
Santa Fe	424
Miscellaneous	48
Total	472
Sierra: Miscellaneous	39

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NEW MEXICO—Continued

County and city	Number of returns
Socorro:	
Magdalena	27
San Marcial	33
Socorro	31
Miscellaneous	20
Total	111
Taos:	
Taos	40
Miscellaneous	20
Total	60
Torrance: Miscellaneous	31
Union:	
Clayton	54
Miscellaneous	20
Total	74
Valencia:	
Belen	62
Miscellaneous	42
Total	104
Miscellaneous for State: Residents of other States	113
State total	6,462

NEW YORK

County and city	Number of returns
Albany:	
Albany	7,889
Altamont	54
Cohoes	704
Delmar	123
Green Island	116
Menands	77
Ravena	55
Selkirk	29
Slingerlands	54
Watervliet	476
West Albany	32
Miscellaneous	226
Total	9,835
Allegany:	
Andover	30
Angelica	19
Belmont	42
Bolivar	145
Cuba	77
Friendship	35
Wellsville	290
Miscellaneous	170
Total	808
Bronx: New York City [2]	31,684
Broome:	
Binghamton	3,648
Deposit	93
Endicott	553
Johnson City	409
Port Dickinson	27
Union	52
Miscellaneous	147
Total	4,929
Cattaraugus:	
Allegany	75
Cattaraugus	49
Ellicottville	40
Franklinville	77
Gowanda	160
Little Valley	44
Olean	1,014
Randolph	34
Salamanca	380
Miscellaneous	203
Total	2,076
Cayuga:	
Auburn	1,555
Moravia	56
Port Byron	36
Weedsport	47
Miscellaneous	156
Total	1,850
Chautauqua:	
Brocton	35
Dunkirk	657
Falconer	95
Fredonia	235
Jamestown	2,610
Ripley	25
Silver Creek	141
Westfield	170
Miscellaneous	373
Total	4,341
Chemung:	
Elmira	2,430
Elmira Heights	68
Horseheads	72
Miscellaneous	54
Total	2,624
Chenango:	
Bainbridge	74
Greene	70
New Berlin	54
Norwich	418
Oxford	54
Sherburne	66
Miscellaneous	77
Total	813
Clinton:	
Champlain	27
Chazy	33
Dannemora	12
Plattsburg	513
Rouses Point	109
Miscellaneous	106
Total	800
Columbia:	
Chatham	154
Claverack	30
Germantown	42

[2] See footnote on p. 255.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NEW YORK—Continued

County and city	Number of returns
Columbia—Continued.	
Hillsdale	20
Hudson	603
Kinderhook	56
Philmont	45
Valatie	43
Miscellaneous	214
Total	1,207
Cortland:	
Cortland	738
Homer	86
McGraw	25
Miscellaneous	78
Total	927
Delaware:	
Delhi	109
Hancock	73
Sidney	94
Stamford	73
Walton	125
Miscellaneous	207
Total	681
Dutchess:	
Amenia	59
Arlington	24
Beacon	394
Castle Point	18
Dover Plains	28
Fishkill	34
Hopewell Junction	43
Hyde Park	47
Millbrook	162
Millerton	78
New Hamburg	33
Pawling	106
Pine Plains	29
Poughkeepsie	2,279
Red Hook	44
Rhinebeck	95
Staatsburg	43
Wappingers Falls	134
Wassaic	14
Miscellaneous	184
Total	3,848
Erie:	
Akron	123
Angola	75
Blasdell	39
Buffalo	35,781
Colden	7
Depew	150
East Aurora	400
Forks	74
Hamburg	490
Kenmore	1,015
Lackawanna	520
Lancaster	300
North Collins	51
Sloan	14
Springville	124
Tonawanda	625
Williamsville	300
Miscellaneous	1,021
Total	41,109
Essex:	
Au Sable Forks	68
Elizabethtown	28
Keeseville	40
Lake Placid	144
Essex—Continued.	
Port Henry	86
Ticonderoga	125
Westport	29
Willsboro	30
Miscellaneous	172
Total	722
Franklin:	
Chateaugay	42
Malone	383
Saranac Lake	495
Tupper Lake	113
Miscellaneous	191
Total	1,224
Fulton:	
Broadalbin	56
Gloversville	1,002
Johnstown	495
Mayfield	21
Northville	52
Miscellaneous	15
Total	1,641
Genesee:	
Batavia	703
Le Roy	210
Oakfield	138
Miscellaneous	189
Total	1,240
Greene:	
Athens	41
Cairo	23
Catskill	314
Coxsackie	76
Tannersville	33
Windham	20
Miscellaneous	153
Total	660
Hamilton: Miscellaneous	50
Herkimer:	
Dolgeville	139
Frankfort	123
Herkimer	372
Ilion	384
Little Falls	513
Mohawk	66
Miscellaneous	201
Total	1,798
Jefferson:	
Adams	87
Alexandria Bay	56
Antwerp	35
Carthage	229
Clayton	88
Dexter	25
Watertown	2,128
Miscellaneous	335
Total	2,983
Kings: Brooklyn [2]	115,132
Lewis:	
Lowville	188
Miscellaneous	182
Total	370

[2] See footnote on p. 255.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NEW YORK—Continued

County and city	Number of returns
Livingston:	
Avon	123
Caledonia	71
Dansville	285
Geneseo	157
Mount Morris	93
Nunda	54
Miscellaneous	165
Total	948
Madison:	
Canastota	122
Cazenovia	149
Hamilton	152
Oneida	572
Miscellaneous	230
Total	1,225
Monroe:	
Brockport	180
East Rochester	245
Fairport	245
Honeoye Falls	61
Pittsford	180
Rochester	20,779
Sea Breeze	40
Webster	116
Miscellaneous	981
Total	22,827
Montgomery:	
Amsterdam	1,341
Canajoharie	164
Fonda	30
Fort Plain	154
Fultonville	20
Hagaman	14
Palatine Bridge	16
St. Johnsville	90
Miscellaneous	52
Total	1,881
Nassau:	
Baldwin	625
Cedarhurst	387
East Rockaway	87
Farmingdale	165
Floral Park	695
Freeport	1,091
Garden City	759
Glen Cove	487
Great Neck	757
Hempstead	1,220
Hewlett	168
Hicksville	194
Inwood	106
Lawrence	241
Locust Valley	130
Lynbrook	1,016
Mineola	427
New Hyde Park	114
Oyster Bay	303
Port Washington	692
Rockville Center	1,307
Roosevelt	146
Roslyn	274
Sea Cliff	249
Valley Stream	449
Westbury	264
Miscellaneous	3,427
Total	15,780
New York: New York City[2]	341,885

County and city	Number of returns
Niagara:	
La Salle	191
Lockport	1,236
Middleport	87
Niagara Falls	3,282
North Tonawanda	800
Miscellaneous	308
Total	5,904
Oneida:	
Boonville	79
Camden	72
Clayville	18
Clinton	176
New Hartford	224
Oriskany	29
Oriskany Falls	27
Rome	722
Sherrill	101
Utica	4,579
Waterville	73
Whitesboro	132
Yorkville	37
Miscellaneous	368
Total	6,637
Onondaga:	
Baldwinsville	171
East Syracuse	218
Fayetteville	124
Jordan	29
Liverpool	92
Manlius	78
Skaneateles	183
Solvay	178
Syracuse	11,871
Miscellaneous	468
Total	13,412
Ontario:	
Canandaigua	396
Clifton Springs	145
Geneva	948
Naples	49
Phelps	55
Shortsville	55
Victor	69
Miscellaneous	85
Total	1,802
Orange:	
Central Valley	56
Chester	47
Cornwall	76
Cornwall on the Hudson	86
Firthcliffe	24
Florida	25
Goshen	199
Harriman	32
Highland Falls	80
Highland Mills	34
Maybrook	42
Middletown	1,015
Monroe	108
Montgomery	59
Newburgh	1,008
Port Jervis	569
Tuxedo Park	131
Walden	160
Warwick	196
Washingtonville	31
West Point	46
Miscellaneous	227
Total	4,251

[2] See footnote on p. 255.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NEW YORK—Continued

County and city	Number of returns
Orleans:	
Albion	255
Holley	75
Medina	294
Miscellaneous	90
Total	714
Oswego:	
Fulton	385
Mexico	38
Oswego	836
Phoenix	73
Pulaski	95
Miscellaneous	155
Total	1,582
Otsego:	
Cooperstown	206
Oneonta	640
Richfield Springs	44
Unadilla	46
Miscellaneous	219
Total	1,155
Putnam:	
Brewster	194
Carmel	51
Cold Spring	122
Garrison	76
Lake Mahopac	29
Miscellaneous	74
Total	546
Queens: New York City [2]	38,097
Rensselaer:	
Castleton	89
Hoosick Falls	153
Nassau	28
Rensselaer	459
Schaghticoke	21
Troy	3,268
Valley Falls	24
West Sand Lake	13
Miscellaneous	196
Total	4,251
Richmond: New York City [2]	5,211
Rockland:	
Congers	37
Garnerville	56
Haverstraw	298
Hillburn	54
Nanuet	80
New City	32
Nyack	624
Pearl River	178
Piermont	69
South Nyack	32
Sparkill	36
Spring Valley	215
Suffern	266
Rockland—Continued.	
Tomkins Cove	30
Valley Cottage	24
West Haverstraw	30
West Nyack	43
Miscellaneous	272
Total	2,371
St. Lawrence:	
Canton	185
Gouverneur	178
Massena	312
Norwood	67
Ogdensburg	496
Potsdam	216
Miscellaneous	357
Total	1,811
Saratoga:	
Ballston Spa	244
Corinth	56
Mechanicville	359
Palmer	34
Round Lake	36
Saratoga Springs	681
Schuylerville	69
South Glens Falls	49
Stillwater	40
Victory Mills	14
Waterford	137
Miscellaneous	91
Total	1,810
Schenectady:	
Schenectady	5,879
Scotia	386
Miscellaneous	73
Total	6,338
Schoharie:	
Cobleskill	156
Howes Cave	24
Middleburgh	23
Richmondville	16
Schoharie	30
Sharon Springs	18
Miscellaneous	57
Total	324
Schuyler:	
Montour Falls	77
Watkins Glen	132
Miscellaneous	25
Total	234
Seneca:	
Seneca Falls	246
Waterloo	103
Miscellaneous	71
Total	420

[2] New York City:

Counties—	Number of returns
Bronx	31,684
Kings (Brooklyn)	115,132
New York	341,885
Queens	38,097
Richmond	5,211
Total	532,009

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NEW YORK—Continued

County and city	Number of returns
Steuben:	
Addison	43
Avoca	15
Bath	160
Canisteo	83
Corning	686
Hornell	782
Painted Post	90
Wayland	100
Miscellaneous	173
Total	2,132
Suffolk:	
Amityville	312
Babylon	410
Bay Shore	379
East Hampton	185
Greenport	162
Huntington	657
Islip	114
Lindenhurst	124
Northport	189
Patchogue	436
Port Jefferson	155
Riverhead	331
Sag Harbor	111
Sayville	219
Southampton	279
Miscellaneous	1,923
Total	5,986
Sullivan:	
Callicoon	47
Liberty	198
Livingston Manor	58
Monticello	206
Roscoe	31
South Fallsburg	33
Woodridge	35
Miscellaneous	242
Total	850
Tioga:	
Owego	233
Waverly	203
Miscellaneous	88
Total	524
Tompkins:	
Groton	106
Ithaca	1,391
Trumansburg	39
Miscellaneous	59
Total	1,595
Ulster:	
Ellenville	122
Highland	84
Kingston	1,187
Marlboro	63
Milton	38
New Paltz	45
Port Ewen	25
Saugerties	220
Wallkill	43
Woodstock	40
Miscellaneous	218
Total	2,085
Warren:	
Glens Falls	960
Lake George	46
Luzerne	17
Warrensburg	48
Miscellaneous	108
Total	1,179
Washington:	
Cambridge	72
Fort Edward	105
Granville	136
Greenwich	99
Hudson Falls	243
Salem	57
Whitehall	204
Miscellaneous	89
Total	1,005
Wayne:	
Clyde	65
Lyons	150
Newark	174
Palmyra	136
Sodus	88
Wolcott	44
Miscellaneous	222
Total	879
Westchester:	
Ardsley	60
Ardsley-on-Hudson	50
Bedford	39
Bedford Hills	87
Briarcliff Manor	116
Bronxville	1,190
Buchanan	26
Chappaqua	122
Croton-on-Hudson	167
Dobbs Ferry	290
Elmsford	83
Harmon-on-Hudson	51
Harrison	245
Hartsdale	165
Hastings-on-Hudson	355
Hawthorne	68
Irvington	244
Katonah	194
Larchmont	804
Mamaroneck	637
Mount Kisco	406
Mount Vernon	4,411
New Rochelle	3,911
North Pelham	98
North Tarrytown	276
Ossining	786
Peekskill	908
Pelham	511
Pelham Manor	392
Pleasantville	414
Port Chester	762
Purchase	18
Rye	641
Scarsborough	60
Scarsdale	1,135
Tarrytown	511
Tuckahoe	499
Valhalla	71
Verplanck	30
White Plains	2,959
Yonkers	6,365
Yorktown Heights	40
Miscellaneous	317
Total	30,514
Wyoming:	
Arcade	51
Attica	80
Castile	28
Perry	120
Silver Springs	16
Warsaw	160
Miscellaneous	63
Total	518

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NEW YORK—Continued

County and city	Number of returns
Yates:	
Dundee	40
Penn Yan	260
Miscellaneous	55
Total	355
Miscellaneous for State: Residents of other States	4,584
State total	766,974

NORTH CAROLINA

County and city	Number of returns
Alamance:	
Burlington	320
Graham	20
Haw River	3
Mebane	57
Miscellaneous	25
Total	425
Alexander:	
Taylorsville	30
Miscellaneous	7
Total	37
Alleghany: Miscellaneous	6
Anson:	
Wadesboro	90
Miscellaneous	25
Total	115
Ashe: Miscellaneous	9
Avery: Miscellaneous	22
Beaufort:	
Belhaven	11
Washington	205
Miscellaneous	18
Total	234
Bertie:	
Windsor	33
Miscellaneous	43
Total	76
Bladen: Miscellaneous	33
Brunswick:	
Southport	31
Miscellaneous	4
Total	35
Buncombe:	
Asheville	2,581
Miscellaneous	211
Total	2,792
Burke:	
Morganton	117
Miscellaneous	32
Total	149
Cabarrus:	
Concord	151
Kannapolis	73
Miscellaneous	14
Total	238
Caldwell:	
Granite Falls	7
Lenoir	156
Miscellaneous	8
Total	171
Camden: Miscellaneous	8
Carteret:	
Beaufort	81
Morehead City	52
Miscellaneous	24
Total	157
Caswell: Miscellaneous	17
Catawba:	
Hickory	273
Maiden	20
Newton	53
Miscellaneous	27
Total	373
Chatham:	
Siler City	28
Miscellaneous	33
Total	61
Cherokee:	
Andrews	26
Murphy	12
Miscellaneous	1
Total	39
Chowan:	
Edenton	102
Miscellaneous	2
Total	104
Clay: Miscellaneous	1
Cleveland:	
Kings Mountain	43
Shelby	140
Miscellaneous	26
Total	209
Columbus:	
Whiteville	36
Miscellaneous	73
Total	109
Craven:	
New Bern	378
Miscellaneous	11
Total	389

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NORTH CAROLINA—Continued

County and city	Number of returns
Cumberland:	
Fayetteville	500
Miscellaneous	46
Total	546
Currituck: Miscellaneous	14
Dare: Miscellaneous	14
Davidson:	
Lexington	197
Thomasville	142
Miscellaneous	17
Total	356
Davie:	
Cooleemee	14
Miscellaneous	23
Total	37
Duplin:	
Warsaw	33
Miscellaneous	62
Total	95
Durham:	
Durham	1,398
Miscellaneous	2
Total	1,400
Edgecombe:	
Rocky Mount	720
Tarboro	195
Miscellaneous	41
Total	956
Forsyth:	
Kernersville	31
Winston-Salem	2,344
Miscellaneous	53
Total	2,428
Franklin:	
Franklinton	21
Louisburg	50
Miscellaneous	7
Total	78
Gaston:	
Belmont	88
Bessemer City	13
Cherryville	25
Dallas	14
Gastonia	527
Lowell	18
McAdenville	6
Mount Holly	59
Miscellaneous	29
Total	779
Gates: Miscellaneous	7
Graham: Miscellaneous	9
Granville:	
Oxford	140
Miscellaneous	20
Total	160
Greene: Miscellaneous	21
Guilford:	
Gibsonville	12
Greensboro	2,348
High Point	847
Miscellaneous	84
Total	3,291
Halifax:	
Enfield	78
Roanoke Rapids	64
Rosemary	60
Scotland Neck	45
Weldon	103
Miscellaneous	71
Total	421
Harnett:	
Dunn	75
Miscellaneous	46
Total	121
Haywood:	
Canton	80
Waynesville	93
Miscellaneous	25
Total	198
Henderson:	
Hendersonville	282
Miscellaneous	39
Total	321
Hertford:	
Ahoskie	44
Miscellaneous	25
Total	69
Hoke:	
Raeford	33
Miscellaneous	4
Total	37
Hyde: Miscellaneous	5
Iredell:	
Mooresville	97
Statesville	285
Miscellaneous	8
Total	390
Jackson: Miscellaneous	41
Johnston:	
Bensen	28
Clayton	57
Selma	40
Smithfield	76
Miscellaneous	31
Total	232
Jones: Miscellaneous	6
Lee:	
Sanford	111
Miscellaneous	12
Total	123

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NORTH CAROLINA—Continued

County and city	Number of returns
Lenoir:	
Kinston	314
La Grange	22
Miscellaneous	8
Total	344
Lincoln:	
Lincolnton	86
Miscellaneous	4
Total	90
McDowell:	
Marion	77
Miscellaneous	23
Total	100
Macon: Miscellaneous	27
Madison: Miscellaneous	26
Martin:	
Robersonville	18
Williamston	42
Miscellaneous	9
Total	69
Mecklenburg:	
Charlotte	4,331
Cornelius	7
Davidson	53
Miscellaneous	46
Total	4,437
Mitchell: Miscellaneous	41
Montgomery:	
Troy	28
Miscellaneous	36
Total	64
Moore: Miscellaneous	321
Nash:	
Spring Hope	29
Miscellaneous	50
Total	79
New Hanover:	
Wilmington	1,404
Miscellaneous	10
Total	1,414
Northampton: Miscellaneous	93
Onslow: Miscellaneous	20
Orange:	
Carrboro	5
Chapel Hill	91
Hillsboro	46
Miscellaneous	9
Total	151
Pamlico: Miscellaneous	23
Pasquotank:	
Elizabeth City	367
Miscellaneous	1
Total	368
Pender:	
Burgaw	15
Miscellaneous	7
Total	22
Perquimans:	
Hertford	59
Miscellaneous	5
Total	64
Person:	
Roxboro	106
Miscellaneous	12
Total	118
Pitt:	
Ayden	37
Farmville	65
Greenville	331
Miscellaneous	69
Total	502
Polk:	
Tryon	43
Miscellaneous	18
Total	61
Randolph:	
Asheboro	60
Ramseur	15
Randleman	9
Miscellaneous	30
Total	114
Richmond:	
Hamlet	162
Rockingham	136
Miscellaneous	10
Total	308
Robeson:	
Fairmont	14
Lumberton	121
Maxton	37
Red Springs	67
Miscellaneous	50
Total	289
Rockingham:	
Draper	28
Leaksville	91
Madison	34
Mayodan	15
Reidsville	162
Spray	45
Miscellaneous	20
Total	395
Rowan:	
China Grove	13
Salisbury	502
Spencer	81
Miscellaneous	41
Total	637
Rutherford:	
Caroleen	2
Cliffside	13

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NORTH CAROLINA—Continued

County and city	Number of returns
Rutherford—Continued.	
Forest City	45
Henrietta	4
Rutherfordton	47
Miscellaneous	43
Total	154
Sampson:	
Clinton	41
Miscellaneous	25
Total	66
Scotland:	
Laurinburg	97
Miscellaneous	23
Total	120
Stanley:	
Albemarle	116
Badin	40
Norwood	16
Miscellaneous	4
Total	176
Stokes: Miscellaneous	44
Surry:	
Elkin	59
Mount Airy	185
Miscellaneous	32
Total	276
Swain: Miscellaneous	26
Transylvania:	
Brevard	48
Miscellaneous	12
Total	60
Tyrrell: Miscellaneous	9
Union:	
Monroe	157
Miscellaneous	12
Total	169
Vance:	
Henderson	246
Miscellaneous	26
Total	272
Wake:	
Raleigh	1,903
Wake Forest	43
Wendell	20
Miscellaneous	93
Total	2,059
Warren: Miscellaneous	97
Washington: Miscellaneous	40
Watauga: Miscellaneous	25
Wayne:	
Fremont	26
Goldsboro	448
Mount Olive	86
Miscellaneous	6
Total	566
Wilkes:	
North Wilkesboro	96
Wilkesboro	6
Miscellaneous	12
Total	114
Wilson:	
Wilson	543
Miscellaneous	70
Total	613
Yadkin: Miscellaneous	14
Yancey: Miscellaneous	6
Miscellaneous for State: Residents of other States	351
State total	33,398

NORTH DAKOTA

Adams: Miscellaneous	49
Barnes:	
Valley City	203
Miscellaneous	80
Total	283
Benson: Miscellaneous	120
Billings: Miscellaneous	5
Bottineau:	
Bottineau City	43
Miscellaneous	101
Total	144
Bowman: Miscellaneous	54
Burke: Miscellaneous	109
Burleigh:	
Bismarck	561
Miscellaneous	24
Total	585
Cass:	
Casselton	76
Fargo	1,522
Miscellaneous	223
Total	1,821
Cavalier:	
Langdon	37
Miscellaneous	107
Total	144
Dickey:	
Ellendale	42
Oakes	49
Miscellaneous	20
Total	111
Divide:	
Crosby	37
Miscellaneous	44
Total	81

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NORTH DAKOTA—Continued

County and city	Number of returns
Dunn: Miscellaneous	30
Eddy:	
New Rockford	78
Miscellaneous	24
Total	102
Emmons:	
Linton	28
Miscellaneous	18
Total	46
Foster:	
Carrington	62
Miscellaneous	20
Total	82
Golden Valley:	
Beach	33
Miscellaneous	16
Total	49
Grand Forks:	
Grand Forks	709
Larimore	36
Miscellaneous	94
Total	839
Grant: Miscellaneous	37
Griggs:	
Cooperstown	37
Miscellaneous	25
Total	62
Hettinger: Miscellaneous	74
Kidder: Miscellaneous	46
La Moure:	
La Moure	27
Miscellaneous	101
Total	128
Logan: Miscellaneous	32
McHenry: Miscellaneous	148
McIntosh:	
Ashley	29
Wishek	25
Miscellaneous	19
Total	73
McKenzie: Miscellaneous	51
McLean:	
Wilton	49
Miscellaneous	114
Total	163
Mercer: Miscellaneous	51
Morton:	
Hebron	28
Mandan	189
Miscellaneous	82
Total	299
Mountrail: Miscellaneous	116
Nelson: Miscellaneous	101
Oliver: Miscellaneous	17
Pembina: Miscellaneous	117
Pierce:	
Rugby	52
Miscellaneous	32
Total	84
Ramsey:	
Devils Lake	264
Miscellaneous	127
Total	391
Ransom:	
Enderlin	58
Lisbon	49
Miscellaneous	23
Total	130
Renville: Miscellaneous	43
Richland:	
Hankinson	26
Lidgerwood	31
Wahpeton	107
Miscellaneous	62
Total	226
Rolette: Miscellaneous	51
Sargent: Miscellaneous	33
Sheridan: Miscellaneous	37
Sioux: Miscellaneous	23
Slope:	
Marmarth	20
Miscellaneous	6
Total	26
Stark:	
Dickinson	141
Miscellaneous	63
Total	204
Steele: Miscellaneous	81
Stutsman	
Jamestown	355
Miscellaneous	74
Total	429
Towner:	
Cando	83
Miscellaneous	52
Total	135
Traill:	
Hillsboro	43
Mayville	42
Miscellaneous	77
Total	162
Walsh:	
Grafton	86
Park River	41
Miscellaneous	73
Total	200

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

NORTH DAKOTA—Continued

County and city	Number of returns
Ward:	
Kenmare	70
Minot	669
Miscellaneous	79
Total	818
Wells:	
Harvey	91
Miscellaneous	101
Total	192
Williams:	
Williston	166
Miscellaneous	91
Total	257
Miscellaneous for State: Residents of other States	67
State total	9,758

OHIO

County and city	Number of returns
Adams:	
Manchester	23
Peebles	11
Miscellaneous	20
Total	54
Allen:	
Bluffton	51
Delphos	164
Lima	1,628
Spencerville	30
Miscellaneous	41
Total	1,914
Ashland:	
Ashland	449
Loudonville	98
Total	547
Ashtabula:	
Ashtabula	1,646
Conneaut	740
Geneva	130
Jefferson	96
Miscellaneous	112
Total	2,724
Athens:	
Athens	225
Buchtel	2
Chauncey	4
Glouster	44
Jacksonville	1
Nelsonville	118
Miscellaneous	9
Total	403
Auglaize:	
Minster	42
New Bremen	43
St. Marys	131
Wapakoneta	159
Miscellaneous	23
Total	398
Belmont:	
Barnesville	210
Bellaire	589
Bethesda	35
Bridgeport	194
Flushing	93
Martins Ferry	503
St. Clairsville	130
Shadyside	141
Yorkville	79
Miscellaneous	284
Total	2,258
Brown:	
Georgetown	28
Ripley	48
Miscellaneous	54
Total	130
Butler:	
Hamilton	1,899
Middletown	1,275
Oxford	128
Miscellaneous	78
Total	3,380
Carroll:	
Carrollton	180
Miscellaneous	20
Total	200
Champaign:	
Mechanicsburg	37
St. Paris	17
Urbana	210
Miscellaneous	14
Total	278
Clark:	
South Charleston	21
Springfield	2,465
Miscellaneous	60
Total	2,546
Clermont:	
Batavia	45
Bethel	31
Loveland	70
Milford	86
New Richmond	48
Miscellaneous	79
Total	593
Clinton:	
Blanchester	59
Wilmington	245
Miscellaneous	100
Total	404
Columbiana:	
Columbiana	71
East Liverpool	1,435
East Palestine	390
Leetonia	271
Lisbon	260
Salem	398
Salineville	147
Wellsville	302
Total	3,274

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

OHIO—Continued

County and city	Number of returns
Coshocton:	
Coshocton	344
Miscellaneous	29
Total	373
Crawford:	
Bucyrus	364
Crestline	180
Galion	371
Miscellaneous	58
Total	973
Cuyahoga:	
Bedford	138
Berea	146
Bratenahl	40
Brecksville	22
Chagrin Falls	112
Cleveland	35,754
Cleveland Heights	720
Dover	80
East Cleveland	1,306
Euclid Village	152
Garfield Heights	126
Independence	17
Lakewood	1,920
Maple Heights	6
Newburg Heights	170
North Olmstead	15
Rocky River	80
Shaker Heights	100
South Euclid	92
Miscellaneous	201
Total	41,177
Darke:	
Arcanum	22
Greenville	340
Union City	10
Versailles	52
Miscellaneous	65
Total	489
Defiance:	
Defiance	234
Hicksville	52
Miscellaneous	19
Total	305
Delaware:	
Delaware	297
Miscellaneous	28
Total	325
Erie:	
Huron	87
Sandusky	1,146
Vermilion	87
Miscellaneous	112
Total	1,432
Fairfield:	
Bremen	27
Lancaster	546
Miscellaneous	58
Total	631
Fayette:	
Washington Court House	280
Miscellaneous	46
Total	326
Franklin:	
Bexley	104
Columbus	12,399
East Columbus	14
Grandview Heights	9
Linden Heights	1
Upper Arlington	10
Westerville	78
Worthington	95
Miscellaneous	151
Total	12,861
Fulton:	
Archbold	21
Delta	41
Swanton	51
Wauseon	81
Miscellaneous	27
Total	221
Gallia:	
Gallipolis	82
Miscellaneous	2
Total	84
Geauga:	
Chardon	97
Miscellaneous	19
Total	116
Greene:	
Jamestown	35
Xenia	390
Yellow Springs	64
Miscellaneous	133
Total	622
Guernsey:	
Byesville	29
Cambridge	455
Miscellaneous	37
Total	521
Hamilton:	
Addyston	21
Cheviot	224
Cincinnati	30,630
Cleves	36
Elmwood Place	151
Glendale	197
Harrison	42
Lockland	268
Mount Healthy	158
North College Hill	3
Norwood	2,172
Reading	163
St. Bernard	297
Sharonville	59
Wyoming	356
Miscellaneous	291
Total	35,008
Hancock:	
Findlay	639
McComb	11
Miscellaneous	33
Total	683
Hardin:	
Ada	53
Forest	31
Kenton	235
Miscellaneous	33
Total	352

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

OHIO—Continued

County and city	Number of returns
Harrison:	
Cadiz	241
Miscellaneous	126
Total	367
Henry:	
Deshler	34
Holgate	23
Napoleon	178
Miscellaneous	52
Total	287
Highland:	
Greenfield	139
Hillsboro	150
Miscellaneous	66
Total	355
Hocking:	
Logan	186
Murray City	14
Miscellaneous	25
Total	225
Holmes:	
Millersburg	183
Miscellaneous	168
Total	351
Huron:	
Bellevue	225
Monroeville	20
New London	45
Norwalk	292
Willard	200
Miscellaneous	45
Total	827
Jackson:	
Jackson	135
Oak Hill	25
Wellston	99
Miscellaneous	7
Total	266
Jefferson:	
Amsterdam	54
Bergholz	66
Brilliant	104
Dillonvale	120
Grover	22
Mingo Junction	221
Steubenville	2,410
Toronto	219
Miscellaneous	80
Total	3,296
Knox:	
Fredericktown	14
Mount Vernon	389
Miscellaneous	48
Total	451
Lake:	
Fairport Harbor	171
Painesville	765
Wickliffe	126
Willoughby	132
Miscellaneous	211
Total	1,405
Lawrence:	
Coal Grove	7
Ironton	420
Miscellaneous	39
Total	466
Licking:	
Granville	73
Newark	896
Utica	28
Miscellaneous	100
Total	1,097
Logan:	
Bellefontaine	328
West Liberty	17
Miscellaneous	61
Total	406
Lorain:	
Amherst	288
Avon	81
Elyria	1,996
Lorain	2,555
Oberlin	240
Wellington	96
Miscellaneous	64
Total	5,320
Lucas:	
Maumee	172
Sylvania	120
Toledo	15,047
Miscellaneous	198
Total	15,537
Madison:	
London	117
Mount Sterling	21
Plain City	11
West Jefferson	20
Miscellaneous	5
Total	174
Mahoning:	
Lowellville	376
Sebring	590
Struthers	851
Youngstown	14,340
Miscellaneous	297
Total	16,454
Marion:	
Marion	883
Miscellaneous	45
Total	928
Medina:	
Lodi	126
Medina	204
Wadsworth	280
Miscellaneous	74
Total	684
Meigs:	
Middleport	95
Pomeroy	104
Miscellaneous	13
Total	212

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

OHIO—Continued

County and city	Number of returns
Mercer:	
Celina	166
Coldwater	28
Fort Recovery	9
Rockford	13
Miscellaneous	17
Total	233
Miami:	
Covington	54
Piqua	524
Tippecanoe City	68
Troy	341
West Milton	29
Miscellaneous	56
Total	1,072
Monroe:	
Woodsfield	141
Miscellaneous	20
Total	161
Montgomery:	
Brookville	26
Dayton	9,698
Germantown	65
Miamisburg	205
West Carrollton	49
Miscellaneous	111
Total	10,154
Morgan:	
McConnelsville	37
Miscellaneous	32
Total	69
Morrow:	
Cardington	12
Mount Gilead	49
Miscellaneous	5
Total	66
Muskingum:	
Dresden	18
Roseville	33
South Zanesville	15
Zanesville	1,364
Miscellaneous	150
Total	1,580
Noble:	
Belle Valley	3
Caldwell	28
Miscellaneous	4
Total	35
Ottawa:	
Marblehead	24
Oak Harbor	72
Port Clinton	205
Miscellaneous	196
Total	497
Paulding:	
Antwerp	21
Paulding	47
Miscellaneous	25
Total	93
Perry:	
Corning	46
Crooksville	60
New Lexington	136
New Straitsville	27
Shawnee	26
Somerset	27
Miscellaneous	51
Total	373
Pickaway:	
Ashville	23
Circleville	208
Miscellaneous	32
Total	263
Pike:	
Waverly	27
Miscellaneous	18
Total	45
Portage:	
Garrettsville	30
Kent	773
Ravenna	384
Miscellaneous	172
Total	1,359
Preble:	
Eaton	115
Lewisburg	22
Miscellaneous	105
Total	242
Putnam:	
Columbus Grove	28
Continental	16
Leipsic	40
Ottawa	71
Miscellaneous	39
Total	194
Richland:	
Mansfield	1,467
Plymouth	74
Shelby	281
Miscellaneous	48
Total	1,870
Ross:	
Chillicothe	649
Miscellaneous	55
Total	704
Sandusky:	
Clyde	80
Fremont	500
Gibsonburg	78
Miscellaneous	98
Total	756
Scioto:	
New Boston	55
Portsmouth	1,564
Sciotoville	14
Miscellaneous	73
Total	1,706

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

OHIO—Continued

County and city	Number of returns
Seneca:	
Fostoria	399
Tiffin	572
Miscellaneous	102
Total	1,073
Shelby:	
Sidney	298
Miscellaneous	34
Total	332
Stark:	
Alliance	1,609
Canal Fulton	52
Canton	6,166
Louisville	100
Massillon	1,081
Minerva	102
Navarre	68
North Canton	88
Miscellaneous	44
Total	9,310
Summit:	
Akron	12,691
Barberton	2,364
Cuyahoga Falls	485
Hudson	102
Kenmore	502
Miscellaneous	148
Total	16,292
Trumbull:	
Girard	799
Hubbard	386
Newton Falls	54
Niles	637
Warren	1,341
Miscellaneous	175
Total	3,392
Tuscarawas:	
Dennison	296
Dover	420
Newcomerstown	132
New Philadelphia	447
Uhrichsville	378
Miscellaneous	98
Total	1,771
Union:	
Marysville	64
Richwood	16
Miscellaneous	16
Total	96
Van Wert:	
Van Wert	312
Miscellaneous	50
Total	362
Vinton:	
McArthur	21
Miscellaneous	15
Total	36
Warren:	
Franklin	144
Lebanon	142
Miscellaneous	103
Total	389
Washington:	
Belpre	10
Marietta	551
Miscellaneous	62
Total	623
Wayne:	
Doylestown	36
Orrville	320
Rittman	82
Shreve	41
Wooster	920
Miscellaneous	60
Total	1,459
Williams:	
Bryan	149
Montpelier	117
Stryker	6
Miscellaneous	62
Total	334
Wood:	
Bowling Green	193
North Baltimore	85
Perrysburg	182
Rossford	124
Miscellaneous	223
Total	807
Wyandot:	
Carey	63
Upper Sandusky	135
Miscellaneous	46
Total	244
Residents of other States	239
State total	222,707

OKLAHOMA

County and city	Number of returns
Adair:	
Stillwell	26
Miscellaneous	16
Total	42
Alfalfa:	
Cherokee	55
Miscellaneous	50
Total	105
Atoka:	
Atoka	17
Miscellaneous	7
Total	24
Beaver: Miscellaneous	42
Beckham:	
Elk City	95
Sayre	60
Miscellaneous	58
Total	213

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

OKLAHOMA—Continued

County and city	Number of returns
Blaine:	
Geary	33
Okeene	25
Watonga	29
Miscellaneous	27
Total	114
Bryan:	
Caddo	13
Durant	121
Miscellaneous	3
Total	137
Caddo:	
Anadarko	100
Carnegie	36
Cement	33
Miscellaneous	99
Total	268
Canadian:	
El Reno	298
Yukon	30
Miscellaneous	53
Total	381
Carter:	
Ardmore	728
Healdton	83
Wilson	82
Wirt	32
Miscellaneous	35
Total	960
Cherokee:	
Tahlequah	26
Miscellaneous	7
Total	33
Choctaw:	
Boswell	6
Hugo	80
Miscellaneous	3
Total	89
Cimarron: Miscellaneous	16
Cleveland:	
Norman	214
Miscellaneous	21
Total	235
Coal:	
Coalgate	24
Lehigh	1
Total	25
Comanche:	
Fort Sill	42
Lawton	286
Miscellaneous	33
Total	361
Cotton:	
Devol	4
Walters	36
Miscellaneous	25
Total	65
Craig:	
Vinita	85
Miscellaneous	17
Total	102
Creek:	
Bristow	340
Depew	26
Drumright	218
Kiefer	25
Mounds	17
Oilton	44
Sapulpa	479
Shamrock	20
Slick	12
Miscellaneous	26
Total	1,207
Custer:	
Clinton	126
Thomas	6
Weatherford	43
Miscellaneous	29
Total	204
Delaware: Miscellaneous	3
Dewey: Miscellaneous	36
Ellis:	
Shattuck	28
Miscellaneous	19
Total	47
Garfield:	
Covington	68
Enid	935
Garber	68
Miscellaneous	47
Total	1,118
Garvin:	
Lindsay	31
Pauls Valleys	102
Wynnewood	26
Miscellaneous	27
Total	186
Grady:	
Chickasha	482
Miscellaneous	75
Total	557
Grant:	
Medford	37
Miscellaneous	110
Total	147
Greer:	
Mangum	121
Miscellaneous	34
Total	155
Harmon:	
Hollis	71
Miscellaneous	20
Total	91

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

OKLAHOMA—Continued

County and city	Number of returns
Harper: Miscellaneous	28
Haskell:	
McCurtain	1
Stigler	22
Miscellaneous	1
Total	24
Hughes:	
Holdenville	224
Wetumka	85
Miscellaneous	32
Total	341
Jackson:	
Altus	228
Miscellaneous	65
Total	293
Jefferson:	
Ringling	12
Waurika	49
Miscellaneous	43
Total	104
Johnston:	
Tishomingo	4
Wapanucka	4
Miscellaneous	12
Total	30
Kay:	
Blackwell	463
Newkirk	88
Ponca City	1,100
Three Sands	12
Tonkawa	302
Miscellaneous	131
Total	2,096
Kingfisher:	
Hennessey	29
Kingfisher	82
Miscellaneous	11
Total	122
Kiowa:	
Hobart	122
Snyder	16
Miscellaneous	88
Total	226
Latimer:	
Wilburton	28
Miscellaneous	3
Total	31
Le Flore:	
Heavener	39
Poteau	44
Spiro	17
Miscellaneous	31
Total	131
Lincoln:	
Chandler	80
Prague	32
Stroud	64
Miscellaneous	62
Total	238
Logan:	
Guthrie	323
Miscellaneous	147
Total	470
Love:	
Marietta	28
Miscellaneous	1
Total	29
McClain:	
Purcell	50
Miscellaneous	31
Total	81
McCurtain:	
Broken Bow	18
Idabel	56
Wright City	3
Miscellaneous	13
Total	90
McIntosh:	
Checotah	33
Eufaula	55
Miscellaneous	12
Total	100
Major:	
Fairview	37
Miscellaneous	12
Total	49
Marshall:	
Madill	14
Miscellaneous	3
Total	17
Mayes:	
Pryor	33
Miscellaneous	16
Total	49
Murray:	
Davis	28
Sulphur	60
Miscellaneous	2
Total	90
Muskogee:	
Boynton	21
Fort Gibson	15
Haskell	30
Muskogee	1,570
Miscellaneous	17
Total	1,653
Noble:	
Perry	156
Miscellaneous	80
Total	236
Nowata:	
Nowata	90
Miscellaneous	12
Total	102

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

OKLAHOMA—Continued

County and city	Number of returns
Okfuskee:	
Boley	4
Okemah	172
Weleetka	53
Miscellaneous	30
Total	259
Oklahoma:	
Britton	10
Edmond	46
Oklahoma City	6,435
Miscellaneous	36
Total	6,527
Okmulgee:	
Beggs	53
Dewar	4
Henryetta	194
Kusa	1
Morris	43
Okmulgee	1,055
Miscellaneous	12
Total	1,362
Osage:	
Apperson	3
Avant	20
Barnsdall (formerly Bigheart)	61
Denoya	13
Fairfax	214
Hominy	179
Pawhuska	916
Shidler	72
Wynona	26
Miscellaneous	140
Total	1,644
Ottawa:	
Afton	13
Cardin	24
Commerce	19
Douthat	8
Miami	289
Picher	119
Quapaw	11
Miscellaneous	12
Total	495
Pawnee:	
Cleveland	141
Pawnee	75
Miscellaneous	67
Total	283
Payne:	
Cushing	305
Stillwater	233
Yale	93
Miscellaneous	43
Total	674
Pittsburg:	
Dow	2
Haileyville	16
Hartshorne	42
Kiowa	3
Krebs	7
McAlester	305
Quinton	18
Miscellaneous	18
Total	411
Pontotoc:	
Ada	243
Allen	29
Roff	5
Miscellaneous	16
Total	293
Pottawatomie:	
Shawnee	744
Tecumseh	49
Miscellaneous	270
Total	1,063
Pushamataha:	
Antlers	23
Miscellaneous	12
Total	35
Roger Mills: Miscellaneous	9
Rogers:	
Chelsea	48
Claremore	65
Miscellaneous	6
Total	119
Seminole:	
Cromwell	20
Wewoka	324
Miscellaneous	647
Total	991
Sequoyah:	
Sallisaw	26
Vian	5
Miscellaneous	7
Total	38
Stephens:	
Comanche	35
Duncan	295
Marlow	65
Miscellaneous	23
Total	418
Texas:	
Guymon	63
Miscellaneous	74
Total	137
Tillman:	
Frederick	141
Granfield	34
Miscellaneous	48
Total	223
Tulsa:	
Bixby	15
Broken Arrow	44
Collinsville	34
Jenks	23
Sand Springs	180
Skiatook	113
Tulsa	8,669
Miscellaneous	57
Total	9,135

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

OKLAHOMA—Continued

County and city	Number of returns
Wagoner:	
Coweta	26
Wagoner	41
Miscellaneous	7
Total	74
Washington:	
Bartlesville	1,476
Dewey	47
Miscellaneous	29
Total	1,552
Washita:	
Cordell	54
Miscellaneous	70
Total	124
Woods:	
Alva	124
Waynoka	24
Miscellaneous	25
Total	173
Woodward:	
Woodward	136
Miscellaneous	38
Total	174
State total	39,806

OREGON

County and city	Number of returns
Baker:	
Baker	310
Miscellaneous	126
Total	436
Benton:	
Corvallis	254
Miscellaneous	30
Total	284
Clackamas:	
Gladstone	19
Milwaukie	161
Oregon City	193
Oswego	88
West Linn	24
Miscellaneous	198
Total	683
Clatsop:	
Astoria	631
Seaside	59
Miscellaneous	112
Total	802
Columbia:	
Clatskanie	64
Rainier	36
St. Helens	121
Miscellaneous	222
Total	443
Coos:	
Bandon	45
Coquille	92
Marshfield	309
North Bend	91
Miscellaneous	132
Total	669
Crook:	
Prineville	50
Miscellaneous	15
Total	65
Curry: Miscellaneous	29
Deschutes:	
Bend	410
Miscellaneous	31
Total	441
Douglas:	
Roseburg	208
Miscellaneous	153
Total	361
Gilliam:	
Condon	100
Miscellaneous	76
Total	176
Grant: Miscellaneous	82
Harney:	
Burns	41
Miscellaneous	30
Total	71
Hood River:	
Hood River	207
Miscellaneous	32
Total	239
Jackson:	
Ashland	114
Medford	544
Miscellaneous	82
Total	740
Jefferson: Miscellaneous	58
Josephine:	
Grants Pass	165
Miscellaneous	26
Total	191
Klamath:	
Klamath Falls	703
Miscellaneous	239
Total	942

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

OREGON—Continued

County and city	Number of returns
Lake:	
Lakeview	429
Miscellaneous	14
Total	443
Lane:	
Cottage Grove	98
Eugene	751
Springfield	43
Miscellaneous	165
Total	1,057
Lincoln: Miscellaneous	150
Linn:	
Albany	178
Lebanon	48
Miscellaneous	105
Total	331
Malheur:	
Ontario	64
Miscellaneous	88
Total	152
Marion:	
Salem	841
Silverton	156
Woodburn	31
Miscellaneous	125
Total	1,153
Morrow:	
Heppner	90
Miscellaneous	76
Total	166
Multnomah:	
Gresham	90
Portland	19,890
Miscellaneous	216
Total	20,196
Polk:	
Dallas	78
Independence	58
Miscellaneous	79
Total	215
Sherman: Miscellaneous	230
Tillamook:	
Tillamook	139
Miscellaneous	90
Total	229
Umatilla:	
Milton	67
Pendleton	579
Miscellaneous	398
Total	1,044
Union:	
Elgin	26
La Grande	385
Union	36
Miscellaneous	72
Total	519
Wallowa:	
Enterprise	54
Miscellaneous	91
Total	145
Wasco:	
The Dalles	313
Miscellaneous	61
Total	374
Washington:	
Forest Grove	92
Hillsboro	151
Miscellaneous	165
Total	408
Wheeler: Miscellaneous	35
Yamhill:	
McMinnville	162
Newberg	60
Miscellaneous	111
Total	333
State total	33,903

PENNSYLVANIA

Adams:	
Gettysburg	209
Littlestown	44
McSherrystown	34
Miscellaneous	120
Total	407
Allegheny:	
Aspinwall	501
Avalon	386
Bairdford	3
Bellevue	1,908
Ben Avon	338
Brackenridge	242
Brentwood	52
Braddock	1,104
Allegheny—Continued.	
Bridgeville	247
Broughton	25
Carnegie	851
Castle Shannon	103
Chalfant	6
Clairton	409
Coropolis	709
Crafton	898
Cuddy	6
Curtisville	10
Dormont	1,080
Dravosburg	117
Duquesne	865
East Pittsburgh	518
East McKeesport	88
Edgewood	362

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Allegheny—Continued.	
Edgeworth	33
Elizabeth	213
Emsworth	115
Etna	385
Glassmere	41
Glassport	184
Glenfield	1
Glenshaw	212
Greentree	5
Harmarville	10
Harwick	6
Hays	67
Heidelberg	3
Homestead	1,261
Indianola	7
Ingram	115
Leetsdale	97
Lincoln Place	53
McKeesport	3,545
McKees Rocks	922
Millvale	505
Moon Run	7
Morgan	10
Munhall	437
Natrona	218
North Bessemer	21
North Braddock	347
Oakdale	73
Oakmont	403
Pitcairn	283
Pittsburgh	58,228
Port Vue	33
Rankin	161
Russellton	23
Sewickley	1,112
Sharpsburg	426
Springdale	221
St. Clair	52
Swissvale	1,311
Tarentum	759
Turtle Creek	660
Versailles	49
Verona	287
Wall	39
West Homestead	75
West View	187
Whitaker	38
Wilkinsburg	3,947
Wilmerding	320
Wilson	124
Miscellaneous	2,764
Total	91,223
Armstrong:	
Apollo	179
Dayton	16
Ford City	334
Freeport	165
Kaylor	9
Kittanning	514
Leechburg	273
Parkers Landing	28
Sagamore	32
Yatesboro	23
Miscellaneous	323
Total	1,896
Beaver:	
Aliquippa	220
Ambridge	871
Beaver	581
Beaver Falls	1,069
Bridgewater	36
Conway	57
Freedom	167
Midland	315
Beaver—Continued.	
Monaca	229
New Brighton	623
Rochester	499
Woodlawn	1,117
Miscellaneous	457
Total	6,241
Bedford:	
Bedford	144
Everett	78
Hyndman	7
Saxton	38
Miscellaneous	60
Total	327
Berks:	
Birdsboro	159
Boyertown	212
Fleetwood	85
Hamburg	185
Kutztown	126
Mohnton	58
Mount Penn	71
Reading	6,273
Robesonia	38
Shillington	200
Singing Springs	141
Topton	29
West Reading	330
Womelsdorf	46
Wyomissing	394
Miscellaneous	1,114
Total	9,461
Blair:	
Altoona	3,249
Bellwood	84
Duncansville	29
Hollidaysburg	285
Juniata	183
Martinsburg	32
Roaring Spring	64
Tyrone	357
Williamsburg	48
Miscellaneous	67
Total	4,398
Bradford:	
Athens	123
Canton	78
Sayre	374
South Waverly	24
Towanda	201
Troy	65
Miscellaneous	95
Total	960
Bucks:	
Bristol	295
Doylestown	292
Langhorne	146
Morrisville	163
New Hope	64
Newtown	127
Perkasie	128
Quakertown	182
Sellersville	70
Yardley	54
Miscellaneous	551
Total	2,072

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Butler:	
Butler	1,453
Chicora	65
Evans City	81
Lyndora	13
Mars	73
Sarver	14
Zelienople	102
Miscellaneous	480
Total	2,281
Cambria:	
Barnesboro	85
Beaverdale	20
Blandburg	16
Carrolltown	42
Colver	62
Conemaugh	144
Cresson	115
Dunlo	22
Ebensburg	156
Elmora	13
Expedit	11
Gallitzin	60
Hastings	52
Johnstown	3,991
Lilly	52
Marsteller	1
Nanty-Glo	54
Patton	73
Portage	84
Scalp Level	19
South Fork	92
Spangler	41
Vintondale	20
Miscellaneous	783
Total	6,008
Cameron:	
Emporium	134
Miscellaneous	33
Total	167
Carbon:	
Beaver Meadow	19
East Mauch Chunk	119
Lansford	349
Lehighton	263
Mauch Chunk	149
Nesquehoning	234
Palmerton	245
Summit Hill	136
Weatherly	75
Miscellaneous	154
Total	1,743
Centre:	
Bellefont	206
Philipsburg	327
State College	148
Miscellaneous	133
Total	814
Chester:	
Coatesville	558
Downingtown	243
Kennett Square	201
Malvern	108
Oxford	94
Parkesburg	44
Phoenixville	516
Spring City	163
West Chester	782
West Grove	43
Miscellaneous	892
Total	3,644
Clarion:	
Clarion	134
East Brady	102
New Bethlehem	130
Rimersburg	31
Miscellaneous	246
Total	643
Clearfield:	
Clearfield	409
Coalport	35
Curwensville	54
Du Bois	483
Falls Creek	23
Grass Flat	9
Houtzdale	68
Irvona	16
Madera	16
Osceola Mills	114
Ramey	6
Tyler	3
Winburne	12
Miscellaneous	546
Total	1,794
Clinton:	
Avis	25
Flemington	10
Lock Haven	441
Mill Hall	21
Renovo	242
Miscellaneous	68
Total	807
Columbia:	
Berwick	200
Bloomsburg	303
Catawissa	36
Centralia	40
Miscellaneous	70
Total	649
Crawford:	
Cambridge Springs	76
Linesville	38
Meadville	696
Titusville	413
Miscellaneous	259
Total	1,482
Cumberland:	
Camp Hill	172
Carlisle	473
Lemoyne	102
Mechanicsburg	170
Mount Holly Springs	18
New Cumberland	140
Newville	20
Shippensburg	126
West Fairview	21
Miscellaneous	149
Total	1,391
Dauphin:	
Elizabethville	21
Harrisburg	4,810
Highspire	15
Hummelstown	99
Lykens	114
Middletown	142
Millersburg	79
Penbrook	48
Royalton	6
Steelton	270
Williamstown	92
Miscellaneous	270
Total	5,966

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Delaware:	
Aldan	148
Chester	2,188
Clifton Heights	131
Collingdale	163
Colwyn	50
Darby	254
East Lansdowne	133
Eddystone	38
Glenolden	225
Lansdowne	1,569
Marcus Hook	157
Media	544
Morton	69
Norwood	227
Prospect Park (Moore)	261
Ridley Park	366
Sharon Hill	168
Swarthmore	660
Trainer	8
Upland	51
Yeadon	165
Miscellaneous	6,605
Total	14,180
Elk:	
Johnsonburg	178
Ridgway	299
St. Marys	270
Wilcox	20
Miscellaneous	166
Total	933
Erie:	
Albion	61
Corry	224
Erie	5,714
Girard	60
North East	166
Union City	140
Wesleyville	79
Miscellaneous	192
Total	6,636
Fayette:	
Belle Vernon	230
Brownsfield	8
Brownsville	540
Chestnut Ridge	11
Connellsville	761
Dunbar	46
Everson	40
Fairchance	43
Fayette City	82
Grays Landing	5
La Belle	2
Lemont Furnace	27
Martin	3
Masontown	164
Mount Braddock	5
Mount Sterling	4
Oliver	19
Orient	13
Point Marion	82
Republic	115
Ronco	57
Smock	31
South Brownsville	5
South Connellsville	24
Star Junction	22
Uledi	21
Uniontown	1,855
Vanderbilt	15
West Leisenring	12
Miscellaneous	617
Total	4,859
Forest:	
Marienville	4
Miscellaneous	45
Total	49
Franklin:	
Chambersburg	538
Greencastle	75
Mercersburg	74
Waynesboro	422
Miscellaneous	91
Total	1,200
Fulton: Miscellaneous	13
Greene:	
Nemacolin	49
Waynesburg	313
Miscellaneous	318
Total	680
Huntingdon:	
Huntingdon	267
Mount Union	66
Miscellaneous	74
Total	407
Indiana:	
Arcadia	2
Black Lick	11
Blairsville	269
Clymer	32
Glen Campbell	14
Heilwood	15
Homer City	59
Indiana	445
Iselin	11
Josephine	2
Rossiter	12
Saltsburg	59
Miscellaneous	253
Total	1,184
Jefferson:	
Big Run	26
Brockwayville	64
Brookville	238
Conifer	2
Punxsutawney	349
Reynoldsville	85
Summerville	21
Sykesville	35
Miscellaneous	72
Total	892
Juniata:	
Mifflintown	42
Miscellaneous	68
Total	110
Lackawanna:	
Archbald	123
Blakely	15
Carbondale	978
Clarks Summit	115
Dickson	121
Dunmore	557
Jermyn	120
Jessup	98
Mayfield	54
Minooka	35

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Lackawanna—Continued.	
Moosic	64
Moscow	44
Old Forge	158
Olyphant	331
Peckville	107
Pershing	24
Scranton	8,474
Taylor	152
Throop	56
Vandling	21
Winton	3
Miscellaneous	177
Total	11,827
Lancaster:	
Columbia	371
Denver	56
Elizabethtown	151
Ephrata	139
Lancaster	3,554
Lititz	175
Manheim	161
Marietta	84
Mount Joy	112
New Holland	63
Miscellaneous	783
Total	5,649
Lawrence:	
Bessemer	64
Ellwood City	841
New Castle	2,654
Miscellaneous	258
Total	3,817
Lebanon:	
Lebanon	946
Myerstown	109
Palmyra	140
Miscellaneous	297
Total	1,492
Lehigh:	
Allentown	4,795
Bethlehem [2]	176
Catasauqua	284
Coplay	87
Emaus	171
Slatington	175
Miscellaneous	423
Total	6,111
Luzerne:	
Ashley	252
Avoca	195
Dorranceton	186
Duryea	86
Dupont	19
Edwardsville	78
Exeter	27
Forty Fort	178
Freeland	233
Glen Lyon	95
Hazelton	1,248
Hughestown	3
Kingston	1,212
Larksville	25
Luzerne	131
Miners Mills	25
Nanticoke	540
Nescopeck	15
Parsons	190
Luzerne—Continued.	
Pittston	766
Plains	85
Plymouth	370
Pringle	5
Shickshinney	60
Sugar Notch	159
Swoyersville	22
Warrior Run	20
West Hazelton	112
West Pittston	292
West Wyoming	8
White Haven	93
Wilkes-Barre	4,407
Wyoming	109
Miscellaneous	689
Total	11,935
Lycoming:	
Hughesville	34
Jersey Shore	258
Montgomery	73
Montoursville	64
Muncy	95
Newberry	92
Williamsport	2,431
Miscellaneous	79
Total	3,126
McKean:	
Betula	2
Bradford	1,590
Eldred	59
Kane	382
Mount Jewett	54
Port Allegany	79
Smethport	119
Miscellaneous	308
Total	2,593
Mercer:	
Farrell	214
Greenville	493
Grove City	472
Mercer	157
Sharon	1,661
Sharpsville	184
Stoneboro	38
West Middlesex	35
Wheatland	20
Miscellaneous	175
Total	3,449
Mifflin:	
Burnham	48
Lewistown	571
Miscellaneous	114
Total	733
Monroe:	
East Stroudsburg	142
Stroudsburg	274
Tobyhanna	16
Miscellaneous	175
Total	607
Montgomery:	
Ambler	412
Bridgeport	165
Conshohocken	412
East Greenville	41
Hatboro	152

[2] See footnote on p. 276.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Montgomery—Continued.	
Jenkintown	820
Lansdale	451
Narberth	825
Norristown	2,107
North Wales	130
Pennsburg	30
Pottstown	866
Rockledge	40
Royersford	185
Souderton	138
West Conshohocken	40
Miscellaneous	9,696
Total	16,510
Montour:	
Danville	176
Miscellaneous	4
Total	180
Northampton:	
Bangor	248
Bath	77
Bethlehem [2]	2,309
Easton	2,474
Hellertown	92
Nazareth	341
North Catasauqua	40
Northampton	232
Pen Argyl	133
Roseto	2
Walnutport	42
West Easton	9
Wind Gap	18
Miscellaneous	155
Total	6,172
Northumberland:	
Kulpmont	71
Locust Gap	32
Milton	295
Mount Carmel	432
Northumberland	130
Shamokin	1,133
Sunbury	974
Watsontown	70
Miscellaneous	212
Total	3,349
Perry:	
Duncannon	43
Marysville	49
Newport	63
Miscellaneous	62
Total	217
Philadelphia: Philadelphia	95,717
Pike:	
Matamoras	42
Miscellaneous	76
Total	118
Potter:	
Austin	18
Coudersport	53
Galeton	53
Shinglehouse	18
Miscellaneous	26
Total	168
Schuylkill:	
Ashland	255
Coaldale	137
Cressona	43
Delano	26
Frackville	161
Gilberton	63
Girardville	129
Gordon	30
Lost Creek	20
McAdoo	105
Mahanoy City	540
Minersville	248
New Philadelphia (Silver Creek)	29
Orwigsburg	60
Palo Alto	16
Pine Grove	100
Port Carbon	69
Pottsville	1,321
St. Clair	178
Schuylkill Haven	174
Shenandoah	248
Tamaqua	398
Tower City	67
Tremont	94
Miscellaneous	699
Total	5,210
Snyder:	
Selinsgrove	82
Miscellaneous	55
Total	137
Somerset:	
Berlin	39
Boswell	20
Central	23
Confluence	26
Holsopple	27
Hooversville	28
Jenners	11
Jerome	16
Macdonaldton	5
Meyersdale	91
Rockwood	35
Somerset	201
Windber	248
Miscellaneous	261
Total	1,031
Sullivan:	
Mildred	13
Miscellaneous	37
Total	50

[2] Bethlehem:

Counties—	Number of returns
Lehigh	176
Northampton	2,309
Total	2,485

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Susquehanna:	
Forest City	120
Hallstead	29
Montrose	70
Oakland	8
Susquehanna	361
Miscellaneous	66
Total	654
Tioga:	
Blossburg	29
Elkland	22
Mansfield	26
Wellsboro	99
Westfield	24
Miscellaneous	76
Total	276
Union:	
Lewisburg	176
Mifflinburg	61
Miscellaneous	28
Total	265
Venango:	
Emlenton	90
Franklin	685
Oil City	1,422
Polk	9
Miscellaneous	178
Total	2,384
Warren:	
Kinzua	16
Sheffield	71
Tidioute	57
Warren	879
Youngsville	40
Miscellaneous	204
Total	1,267
Washington:	
Allenport	28
Bentleyville	82
Bulger	7
Burgettstown	127
California	119
Canonsburg	543
Cecil	16
Charleroi	651
Cherry Valley	1
Claysville	48
Cokeburg	10
Daisytown	17
Donora	576
East Washington	24
Ellsworth	19
Fredericktown	51
Houston	101
McDonald	203
Mariana	21
Meadow Lands	10
Millsboro	5
Monongahela	417
New Eagle	21
Washington—Continued.	
North Charleroi	59
Vestaburg	9
Washington	1,739
West Brownsville	80
Miscellaneous	939
Total	5,923
Wayne:	
Hawley	114
Honesdale	268
Miscellaneous	132
Total	514
Westmoreland:	
Arnold	195
Avonmore	32
Claridge	17
Crab Tree	10
Darragh	15
Derry	143
East Vandergrift	13
Export	123
Greensburg	1,318
Irwin	386
Jeannette	490
Larimer	15
Latrobe	570
Ligonier	94
Mammoth	11
Manor	80
Monessen	811
Mount Pleasant	240
New Kensington	751
North Belle Vernon	4
Parnassus	284
Penn	27
Pricedale	17
Scottdale	361
Southwest	15
Southwest Greensburg	111
South Greensburg	8
Miscellaneous	1,448
Total	7,589
Wyoming:	
Tunkhannock	73
Miscellaneous	99
Total	172
York:	
Dallastown	53
Glen Rock	42
Hanover	406
North York	2
Red Lion	159
Spring Grove	45
Wrightsville	48
York	2,731
Miscellaneous	378
Total	3,864
Miscellaneous for State: Residents of other States	2,751
State total	381,374

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

RHODE ISLAND

County and city	Number of returns
Bristol:	
Barrington	204
Bristol	306
Warren	168
Total	678
Kent:	
Coventry	69
East Greenwich	252
Warwick	452
West Greenwich	2
West Warwick	448
Total	1,223
Newport:	
Jamestown	60
Little Compton	37
Middletown	16
Newport	1,125
New Shoreham	16
Portsmouth	32
Tiverton	70
Total	1,356
Providence:	
Burrillville	193
Central Falls	457
Cranston	1,674
Cumberland	135
Providence—Continued.	
East Providence	806
Foster	5
Gloucester	21
Johnston	108
Lincoln	212
North Providence	231
North Smithfield	59
Pawtucket	2,500
Providence	12,428
Scituate	21
Smithfield	43
Woonsocket	1,788
Total	20,681
Washington:	
Charlestown	40
Exeter	7
Hopkinton	47
Narragansett	50
North Kingston	19
Richmond	26
South Kingston	331
Westerly	516
Total	1,036
Miscellaneous for State: Residents of other States	210
State total	25,184

SOUTH CAROLINA

Abbeville:	
Abbeville	99
Miscellaneous	21
Total	120
Aiken:	
Aiken	162
Graniteville	16
Langley	7
North Augusta	15
Miscellaneous	39
Total	239
Allendale:	
Allendale	26
Fairfax	5
Miscellaneous	3
Total	34
Anderson:	
Anderson	352
Belton	54
Honea Path	21
Pelzer	16
Pendleton	5
Williamston	7
Miscellaneous	18
Total	473
Bamberg:	
Bamberg	47
Denmark	22
Miscellaneous	8
Total	77
Barnwell:	
Barnwell	18
Blackville	15
Miscellaneous	25
Total	58
Beaufort:	
Beaufort	74
Miscellaneous	65
Total	129
Berkeley: Miscellaneous	50
Calhoun:	
Saint Matthews	42
Miscellaneous	12
Total	54
Charleston:	
Charleston	2,417
Edisto Island	8
Johns Island	23
Meggett	27
Moultrieville	9
Mount Pleasant	13
Miscellaneous	59
Total	2,556
Cherokee:	
Blacksburg	10
Gaffney	120
Miscellaneous	3
Total	133

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

SOUTH CAROLINA—Continued

County and city	Number of returns
Chester:	
Chester	165
Great Falls	27
Miscellaneous	18
Total	210
Chesterfield:	
Cheraw	95
Miscellaneous	27
Total	122
Clarendon:	
Manning	35
Miscellaneous	32
Total	67
Colleton:	
Walterboro	48
Miscellaneous	19
Total	67
Darlington:	
Darlington	147
Hartsville	169
Miscellaneous	25
Total	341
Dillon:	
Dillon	111
Latta	36
Miscellaneous	30
Total	177
Dorchester:	
Saint George	9
Summerville	101
Miscellaneous	11
Total	121
Edgefield:	
Edgefield	37
Johnston	18
Miscellaneous	8
Total	63
Fairfield:	
Winnsboro	105
Miscellaneous	31
Total	136
Florence:	
Florence	541
Lake City	47
Timmonsville	34
Miscellaneous	35
Total	657
Georgetown:	
Andrews	37
Georgetown	122
Miscellaneous	2
Total	161
Greenville:	
Fountain Inn	16
Greenville	1,642
Greenville—Continued.	
Greer	61
Piedmont	17
Miscellaneous	47
Total	1,783
Greenwood:	
Greenwood	205
Ware Shoals	24
Miscellaneous	23
Total	252
Hampton:	
Estill	16
Varnville	22
Miscellaneous	33
Total	71
Horry:	
Conway	73
Miscellaneous	15
Total	88
Jasper: Miscellaneous	22
Kershaw:	
Camden	115
Kershaw	22
Miscellaneous	4
Total	141
Lancaster:	
Lancaster	64
Miscellaneous	9
Total	73
Laurens:	
Clinton	87
Laurens	89
Miscellaneous	25
Total	201
Lee:	
Bishopville	43
Miscellaneous	10
Total	53
Lexington:	
Batesburg	23
Leesville	5
Lexington	23
New Brookland	14
Miscellaneous	29
Total	94
McCormick:	
McCormick	23
Miscellaneous	9
Total	32
Marion:	
Marion	104
Mullins	51
Miscellaneous	7
Total	162

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

SOUTH CAROLINA—Continued

County and city	Number of returns
Marlboro:	
Bennettsville	118
Clio	36
McColl	30
Miscellaneous	14
Total	198
Newberry:	
Newberry	153
Whitmire	14
Miscellaneous	34
Total	201
Oconee:	
Newry	3
Seneca	34
Walhalla	22
Westminster	9
Miscellaneous	22
Total	90
Orangeburg:	
Branchville	13
Orangeburg	239
Miscellaneous	58
Total	310
Pickens:	
Easley	46
Liberty	9
Miscellaneous	38
Total	93
Richland:	
Columbia	2,035
Miscellaneous	21
Total	2,056
Saluda:	
Saluda	13
Miscellaneous	8
Total	21
Spartanburg:	
Clifton	8
Converse	4
Cowpens	3
Enoree	7
Spartanburg	1,014
Woodruff	18
Miscellaneous	138
Total	1,192
Sumter:	
Sumter	364
Miscellaneous	38
Total	402
Union:	
Buffalo	1
Jonesville	4
Lockhart	9
Union	114
Miscellaneous	6
Total	134
Williamsburg:	
Kingstree	50
Miscellaneous	29
Total	79
York:	
Clover	21
Fort Mill	20
Rock Hill	211
York	53
Miscellaneous	12
Total	317
Miscellaneous for State: Residents of other States	190
State total	14,310

SOUTH DAKOTA

County and city	Number of returns
Aurora:	
Plankinton	23
Miscellaneous	39
Total	62
Beadle:	
Huron	472
Miscellaneous	69
Total	541
Bennett: Miscellaneous	2
Bon Homme:	
Scotland	25
Tyndall	45
Miscellaneous	57
Total	127
Brookings:	
Brookings	153
Elkton	18
Miscellaneous	44
Total	215
Brown:	
Aberdeen	927
Groton	27
Miscellaneous	99
Total	1,053
Brule:	
Chamberlain	66
Kimball	31
Miscellaneous	21
Total	118
Buffalo: Miscellaneous	7
Butte:	
Belle Fourche	94
Miscellaneous	38
Total	132
Campbell: Miscellaneous	46
Charles Mix:	
Geddes	32
Lake Andes	27
Platte	37

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

SOUTH DAKOTA—Continued

County and city	Number of returns
Charles Mix—Continued.	
Wagner	73
Miscellaneous	10
Total	179
Clark:	
Clark	58
Miscellaneous	67
Total	125
Clay:	
Vermilion	97
Miscellaneous	49
Total	146
Codington:	
Watertown	515
Miscellaneous	29
Total	544
Corson:	
McIntosh	7
Miscellaneous	77
Total	84
Custer: Miscellaneous	84
Davison:	
Mitchell	372
Miscellaneous	18
Total	390
Day:	
Waubay	23
Webster	62
Miscellaneous	35
Total	120
Deuel:	
Clear Lake	22
Miscellaneous	29
Total	51
Dewey: Miscellaneous	76
Douglas:	
Armour	53
Miscellaneous	41
Total	94
Edmunds:	
Ipswich	36
Miscellaneous	44
Total	80
Fall River:	
Edgemont	72
Hot Springs	113
Miscellaneous	20
Total	205
Faulk: Miscellaneous	75
Grant:	
Milbank	67
Miscellaneous	36
Total	103
Gregory:	
Gregory	44
Miscellaneous	57
Total	101
Haakon:	
Phillip	25
Miscellaneous	23
Total	48
Hamlin: Miscellaneous	50
Hand:	
Miller	70
Miscellaneous	8
Total	78
Hanson:	
Alexandria	28
Miscellaneous	14
Total	42
Harding: Miscellaneous	43
Hughes:	
Pierre	158
Miscellaneous	37
Total	195
Hutchinson:	
Parkston	32
Tripp	33
Miscellaneous	55
Total	120
Hyde:	
Highmore	39
Miscellaneous	3
Total	42
Jackson: Miscellaneous	34
Jerauld:	
Wessington Springs	21
Miscellaneous	8
Total	29
Jones: Miscellaneous	32
Kingsbury:	
Arlington	26
De Smet	29
Lake Preston	38
Miscellaneous	76
Total	169
Lake:	
Madison	177
Miscellaneous	50
Total	227
Lawrence:	
Deadwood	135
Lead	272
Spearfish	55
Miscellaneous	39
Total	501

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

SOUTH DAKOTA—Continued

County and city	Number of returns
Lincoln:	
Canton	75
Lennox	19
Miscellaneous	60
Total	154
Lyman: Miscellaneous	33
McCook:	
Bridgewater	21
Salem	33
Miscellaneous	26
Total	80
McPherson:	
Eureka	32
Miscellaneous	19
Total	51
Marshall:	
Britton	38
Miscellaneous	38
Total	76
Meade:	
Sturgis	56
Miscellaneous	40
Total	96
Mellette: Miscellaneous	14
Miner:	
Howard	41
Miscellaneous	25
Total	66
Minnehaha:	
Dell Rapids	61
Sioux Falls	1,652
Miscellaneous	120
Total	1,833
Moody:	
Flandreau	65
Miscellaneous	22
Total	87
Pennington:	
Rapid City	290
Miscellaneous	44
Total	334
Perkins:	
Lemmon	55
Miscellaneous	35
Total	90
Potter:	
Gettysburg	48
Miscellaneous	31
Total	79
Roberts:	
Sisseton	41
Miscellaneous	47
Total	88
Sanborn:	
Woonsocket	31
Miscellaneous	13
Total	44
Shannon: Miscellaneous	6
Spink:	
Redfield	140
Miscellaneous	156
Total	296
Stanley:	
Fort Pierre	29
Miscellaneous	4
Total	33
Sully: Miscellaneous	60
Todd: Miscellaneous	11
Tripp:	
Winner	109
Miscellaneous	45
Total	154
Turner:	
Centerville	63
Parker	39
Miscellaneous	76
Total	178
Union:	
Beresford	63
Elk Point	39
Miscellaneous	15
Total	117
Walworth:	
Mobridge	168
Miscellaneous	44
Total	212
Washabaugh: Miscellaneous	1
Washington: Miscellaneous	2
Yankton:	
Yankton	224
Miscellaneous	34
Total	258
Ziebach: Miscellaneous	15
Miscellaneous for State: Residents of other States	131
State total	10,969

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

TENNESSEE

County and city	Number of returns
Anderson:	
Briceville	3
Clinton	45
Coal Creek	12
Miscellaneous	9
Total	69
Bedford:	
Shelbyville	75
Miscellaneous	16
Total	91
Benton: Miscellaneous	8
Bledsoe: Miscellaneous	6
Blount:	
Alcoa	19
Maryville	136
Miscellaneous	42
Total	197
Bradley:	
Cleveland	156
Miscellaneous	12
Total	168
Campbell:	
Jellico	54
Lafollette	26
Miscellaneous	31
Total	111
Cannon: Miscellaneous	6
Carroll:	
Huntingdon	18
McKenzie	39
Miscellaneous	18
Total	75
Carter:	
Elizabethton	55
Miscellaneous	10
Total	65
Cheatham: Miscellaneous	8
Chester:	
Henderson	22
Miscellaneous	1
Total	23
Claiborne: Miscellaneous	31
Clay: Miscellaneous	1
Cocke:	
Newport	78
Miscellaneous	13
Total	91
Coffee:	
Manchester	10
Tullahoma	76
Miscellaneous	2
Total	88
Crockett:	
Bells	12
Miscellaneous	20
Total	32
Cumberland: Miscellaneous	27
Davidson:	
Goodlettsville	11
Nashville	7,050
Old Hickory	82
Miscellaneous	69
Total	7,212
Decatur: Miscellaneous	2
De Kalb: Miscellaneous	9
Dickson:	
Dickson	47
Miscellaneous	8
Total	55
Dyer:	
Dyersburg	178
Newbern	21
Miscellaneous	8
Total	207
Fayette:	
Somerville	19
Miscellaneous	50
Total	69
Fentress: Miscellaneous	28
Franklin:	
Winchester	47
Miscellaneous	100
Total	147
Gibson:	
Dyer	14
Humboldt	87
Milan	37
Trenton	36
Miscellaneous	15
Total	189
Giles:	
Pulaski	68
Miscellaneous	5
Total	73
Grainger: Miscellaneous	7
Greene:	
Greeneville	150
Miscellaneous	10
Total	160
Grundy:	
Tracy City	22
Miscellaneous	14
Total	36

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

TENNESSEE—Continued

County and city	Number of returns
Hamblen:	
Morristown	138
Miscellaneous	3
Total	141
Hamilton:	
Alton Park	12
Chattanooga	4,244
St. Elmo	73
Soddy	16
Miscellaneous	179
Total	4,524
Hancock: Miscellaneous	1
Hardeman:	
Bolivar	21
Miscellaneous	18
Total	39
Hardin: Miscellaneous	26
Hawkins:	
Bullsgap	15
Rogersville	32
Miscellaneous	19
Total	66
Haywood:	
Brownsville	88
Miscellaneous	8
Total	96
Henderson:	
Lexington	26
Miscellaneous	4
Total	30
Henry:	
Paris	171
Miscellaneous	8
Total	179
Hickman: Miscellaneous	29
Houston: Miscellaneous	2
Humphreys:	
Waverly	20
Miscellaneous	15
Total	35
Jackson: Miscellaneous	8
Jefferson:	
Jefferson City	21
Miscellaneous	30
Total	51
Johnson: Miscellaneous	16
Knox:	
Knoxville	3,325
Mascot	19
Miscellaneous	84
Total	3,428
Lake:	
Tiptonville	28
Miscellaneous	27
Total	55
Lauderdale:	
Halls	17
Ripley	94
Miscellaneous	16
Total	127
Lawrence:	
Lawrenceburg	42
Miscellaneous	27
Total	69
Lewis: Miscellaneous	7
Lincoln:	
Fayetteville	103
Miscellaneous	17
Total	120
Loudon:	
Lenoir City	55
Loudon	27
Miscellaneous	2
Total	84
McMinn:	
Athens	61
Englewood	4
Etowah	88
Miscellaneous	5
Total	158
McNairy: Miscellaneous	11
Macon: Miscellaneous	3
Madison:	
Jackson	656
Miscellaneous	20
Total	676
Marion:	
South Pittsburg	48
Whitwell	10
Miscellaneous	21
Total	79
Marshall:	
Chapel Hill	3
Lewisburg	52
Miscellaneous	1
Total	56
Maury:	
Columbia	300
Mount Pleasant	51
Miscellaneous	25
Total	376
Meigs: Miscellaneous	2
Monroe:	
Sweetwater	49
Tellico Plains	4
Miscellaneous	8
Total	61
Montgomery:	
Clarksville	314
Miscellaneous	2
Total	316

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

TENNESSEE—Continued

County and city	Number of returns
Moore: Miscellaneous	2
Morgan:	
Oakdale	34
Petros	2
Miscellaneous	15
Total	51
Obion:	
Obion	10
Union City	105
Miscellaneous	19
Total	134
Overton:	
Livingston	24
Miscellaneous	10
Total	34
Perry: Miscellaneous	8
Pickett: Miscellaneous	1
Polk:	
Copperhill	37
Miscellaneous	45
Total	82
Putnam:	
Cookeville	52
Monterey	19
Miscellaneous	6
Total	77
Rhea:	
Dayton	41
Spring City	9
Miscellaneous	8
Total	58
Roane:	
Harriman	86
Rockwood	70
Miscellaneous	17
Total	173
Robertson:	
Springfield	131
Miscellaneous	31
Total	162
Rutherford:	
Murfreesboro	193
Miscellaneous	22
Total	215
Scott: Miscellaneous	40
Sequatchie: Dunlap	1
Sevier: Miscellaneous	12
Shelby:	
Binghampton	5
Memphis	10,450
Miscellaneous	238
Total	10,693
Smith: Miscellaneous	11
Stewart: Miscellaneous	14
Sullivan:	
Bristol	306
Kingsport	268
Miscellaneous	13
Total	587
Sumner:	
Gallatin	71
Miscellaneous	20
Total	91
Tipton:	
Covington	87
Miscellaneous	18
Total	105
Trousdale: Hartsville	15
Unicoi:	
Erwin	129
Miscellaneous	1
Total	130
Van Buren: Miscellaneous	1
Warren:	
McMinnville	53
Miscellaneous	2
Total	55
Washington:	
Johnson City	521
Miscellaneous	33
Total	554
Wayne: Miscellaneous	6
Weakley:	
Dresden	8
Greenfield	15
Martin	51
Miscellaneous	11
Total	85
White:	
Sparta	21
Miscellaneous	11
Total	32
Williamson:	
Franklin	131
Miscellaneous	19
Total	150
Wilson:	
Lebanon	66
Miscellaneous	5
Total	71
State total	33,812

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

TEXAS

County and city	Number of returns
Anderson:	
Elkhart	6
Palestine	381
Miscellaneous	23
Total	410
Andrews: Miscellaneous	3
Angelina:	
Keltys	21
Lufkin	219
Miscellaneous	37
Total	277
Aransas: Rockport	28
Archer: Miscellaneous	181
Armstrong: Miscellaneous	43
Atascosa:	
Pleasanton	16
Miscellaneous	54
Total	70
Austin:	
Bellville	100
Sealy	56
Wallis	25
Miscellaneous	20
Total	201
Bailey: Miscellaneous	6
Bandera: Miscellaneous	14
Bastrop:	
Bastrop	45
Elgin	69
Smithville	111
Miscellaneous	12
Total	237
Baylor:	
Seymour	92
Miscellaneous	8
Total	100
Bee:	
Beeville	140
Miscellaneous	20
Total	160
Bell:	
Bartlett	61
Belton	99
Killeen	12
Rogers	21
Temple	450
Miscellaneous	16
Total	659
Bexar:	
Fort Sam Houston	69
San Antonio	8,121
Miscellaneous	82
Total	8,272
Blanco: Miscellaneous	12
Bosque:	
Clifton	33
Meridian	12
Bosque—Continued.	
Walnut Springs	8
Miscellaneous	19
Total	72
Bowie:	
Texarkana	454
Miscellaneous	58
Total	512
Brazoria:	
Alvin	43
Angleton	35
Damon	14
Freeport	161
Velasco	14
West Columbia	54
Miscellaneous	59
Total	380
Brazos:	
Bryan	271
Miscellaneous	33
Total	304
Brewster:	
Alpine	85
Miscellaneous	40
Total	125
Briscoe: Miscellaneous	23
Brooks: Falfurrias	67
Brown:	
Brownwood	433
Miscellaneous	61
Total	494
Burleson:	
Caldwell	69
Somerville	30
Miscellaneous	14
Total	113
Burnet: Miscellaneous	41
Caldwell:	
Lockhart	209
Luling	176
Miscellaneous	79
Total	464
Calhoun:	
Port Lavaca	31
Miscellaneous	9
Total	40
Callahan:	
Baird	78
Miscellaneous	98
Total	176
Cameron:	
Brownsville	502
Harlingen	310
San Benito	271
Miscellaneous	85
Total	1,168

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

TEXAS—Continued

County and city	Number of returns
Camp:	
Pittsburg	42
Miscellaneous	3
Total	45
Carson: Miscellaneous	181
Cass:	
Atlanta	52
Miscellaneous	23
Total	75
Castro: Miscellaneous	20
Chambers: Miscellaneous	63
Cherokee:	
Alto	19
Jacksonville	185
Rusk	49
Miscellaneous	24
Total	277
Childress:	
Childress	229
Miscellaneous	12
Total	241
Clay:	
Henrietta	76
Miscellaneous	39
Total	115
Cochran: Miscellaneous	1
Coke: Miscellaneous	42
Coleman:	
Coleman	221
Santa Anna	56
Miscellaneous	19
Total	296
Collin:	
Celina	12
Farmersville	33
McKinney	189
Plano	50
Miscellaneous	46
Total	330
Collinsworth:	
Wellington	40
Miscellaneous	14
Total	54
Colorado:	
Columbus	75
Eagle Lake	87
Weimar	71
Miscellaneous	26
Total	259
Comal:	
New Braunfels	254
Miscellaneous	9
Total	263
Comanche:	
Comanche	35
De Leon	37
Miscellaneous	9
Total	81
Concho: Miscellaneous	59
Cooke:	
Gainesville	270
Miscellaneous	32
Total	302
Coryell:	
Gatesville	42
Miscellaneous	15
Total	57
Cottle:	
Paducah	64
Miscellaneous	2
Total	66
Crane: Miscellaneous	35
Crockett: Ozona	90
Crosby:	
Ralls	28
Miscellaneous	40
Total	68
Culberson: Miscellaneous	33
Dallam:	
Dalhart	120
Miscellaneous	8
Total	128
Dallas:	
Dallas	14,465
Garland	31
Grand Prairie	10
Lancaster	30
Miscellaneous	55
Total	14,591
Dawson:	
Lamesa	74
Miscellaneous	3
Total	77
Deaf Smith:	
Hereford	72
Miscellaneous	4
Total	76
Delta:	
Cooper	48
Miscellaneous	13
Total	61
Denton:	
Denton	229
Pilot Point	20
Sanger	26
Miscellaneous	46
Total	312
De Witt:	
Cuero	145
Yorktown	81
Miscellaneous	38
Total	264

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

TEXAS—Continued

County and city	Number of returns
Dickens:	
Spur	65
Miscellaneous	6
Total	71
Dimmit:	
Asherton	27
Miscellaneous	37
Total	64
Donley:	
Clarendon	148
Miscellaneous	26
Total	174
Duval:	
San Diego	64
Miscellaneous	43
Total	107
Eastland:	
Cisco	284
Desdemona	18
Eastland	233
Gorman	27
Olden	24
Ranger	20
Rising Star	132
Miscellaneous	24
Total	945
Ector: Odessa	115
Edwards: Miscellaneous	108
Ellis:	
Ennis	141
Ferris	27
Italy	35
Midlothian	11
Waxahachie	254
Miscellaneous	71
Total	539
El Paso:	
El Paso	3,671
Fort Bliss	30
Miscellaneous	160
Total	3,861
Erath:	
Dublin	35
Stephenville	48
Thurber	29
Miscellaneous	5
Total	117
Falls:	
Lott	19
Marlin	171
Rosebud	61
Miscellaneous	36
Total	287
Fannin:	
Bonham	102
Honey Grove	30
Ladonia	11
Leonard	25
Miscellaneous	20
Total	188
Fayette:	
Flatonia	43
La Grange	46
Schulenburg	86
Miscellaneous	70
Total	245
Fisher:	
Rotan	45
Miscellaneous	22
Total	67
Floyd:	
Floydada	81
Lockney	33
Miscellaneous	1
Total	115
Foard:	
Crowell	64
Miscellaneous	10
Total	74
Fort Bend:	
Richmond	89
Rosenberg	81
Sugarland	61
Miscellaneous	107
Total	338
Franklin:	
Mount Vernon	21
Miscellaneous	1
Total	22
Freestone:	
Teague	87
Worthan	58
Miscellaneous	14
Total	159
Frio:	
Pearsall	47
Miscellaneous	22
Total	69
Gaines: Miscellaneous	10
Galveston:	
Galveston	3,227
League City	25
Texas City	95
Miscellaneous	60
Total	3,407
Garza:	
Post	38
Miscellaneous	8
Total	46
Gillespie:	
Fredericksburg	95
Miscellaneous	20
Total	115
Glasscock: Miscellaneous	11

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

TEXAS—Continued

County and city	Number of returns
Goliad:	
Goliad	50
Miscellaneous	21
Total	71
Gonzales:	
Gonzales	145
Nixon	16
Miscellaneous	39
Total	200
Gray:	
Pampa	410
Miscellaneous	91
Total	501
Grayson:	
Denison	337
Sherman	498
Van Alstyne	21
Whitesboro	13
Whitewright	25
Miscellaneous	38
Total	932
Gregg:	
Longview	179
Miscellaneous	11
Total	190
Grimes:	
Navasota	149
Miscellaneous	58
Total	207
Guadalupe:	
Marion	13
Seguin	187
Miscellaneous	45
Total	245
Hale:	
Plainview	277
Miscellaneous	51
Total	328
Hall:	
Memphis	178
Miscellaneous	24
Total	202
Hamilton:	
Hamilton	38
Hico	11
Miscellaneous	1
Total	50
Hansford: Miscellaneous	54
Hardeman:	
Chillicothe	90
Quanah	187
Miscellaneous	19
Total	296
Hardin:	
Grayburg	6
Saratoga	23
Silsbee	90
Sour Lake	88
Miscellaneous	22
Total	229
Harris:	
Goose Creek	171
Harrisburg	26
Houston	13,972
Humble	95
Miscellaneous	342
Total	14,606
Harrison:	
Marshall	407
Miscellaneous	79
Total	486
Hartley: Miscellaneous	12
Haskell:	
Haskell	51
Rule	27
Miscellaneous	9
Total	87
Hays:	
San Marcos	189
Miscellaneous	34
Total	223
Hemphill:	
Canadian	86
Miscellaneous	4
Total	90
Henderson:	
Athens	68
Miscellaneous	27
Total	95
Hidalgo:	
Donna	78
Edinburg	117
McAllen	280
Mercedes	185
Mission	151
Pharr	63
San Juan	45
Miscellaneous	141
Total	1,060
Hill:	
Hillsboro	149
Hubbard	38
Itasca	30
Whitney	13
Miscellaneous	49
Total	279
Hockley: Miscellaneous	9
Hood:	
Granbury	14
Miscellaneous	5
Total	19

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

TEXAS—Continued

County and city	Number of returns
Hopkins:	
Sulphur Springs	107
Miscellaneous	26
Total	133
Houston:	
Crockett	90
Miscellaneous	37
Total	127
Howard:	
Big Springs	323
Miscellaneous	13
Total	336
Hudspeth: Miscellaneous	30
Hunt:	
Celeste	6
Commerce	38
Greenville	280
Lone Oak	4
Wolf City	11
Miscellaneous	14
Total	353
Hutchinson: Miscellaneous	505
Irion: Miscellaneous	28
Jack:	
Jacksboro	42
Miscellaneous	22
Total	64
Jackson:	
Edna	49
Miscellaneous	20
Total	69
Jasper:	
Jasper	78
Kirbyville	25
Miscellaneous	14
Total	117
Jeff Davis: Miscellaneous	29
Jefferson:	
Beaumont	2,402
Nederland	48
Port Arthur	1,505
Port Neches	46
Miscellaneous	62
Total	4,063
Jim Hogg: Miscellaneous	95
Jim Wells:	
Alice	93
Miscellaneous	30
Total	123
Johnson:	
Alvarado	23
Cleburne	255
Grandview	21
Miscellaneous	15
Total	314
Jones:	
Anson	67
Hamlin	54
Stamford	133
Miscellaneous	18
Total	272
Karnes:	
Karnes City	28
Kenedy	112
Runge	40
Miscellaneous	38
Total	218
Kaufman:	
Forney	38
Kaufman	47
Kemp	14
Mabank	12
Terrell	190
Miscellaneous	3
Total	304
Kendall:	
Boerne	47
Comfort	42
Total	89
Kenedy: Miscellaneous	8
Kent: Miscellaneous	10
Kerr:	
Kerrville	237
Legion	31
Miscellaneous	15
Total	283
Kimble: Miscellaneous	54
King: Miscellaneous	4
Kinney:	
Brackettville	51
Miscellaneous	18
Total	69
Kleberg:	
Kingsville	219
Miscellaneous	5
Total	224
Knox: Miscellaneous	123
Lamar:	
Paris	440
Miscellaneous	38
Total	478
Lamb: Miscellaneous	56
Lampasas:	
Lampasas	68
Miscellaneous	3
Total	71
La Salle:	
Cotulla	50
Miscellaneous	23
Total	73

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

TEXAS—Continued

County and city	Number of returns
Lavaca:	
Hallettsville	65
Moulton	26
Shiner	62
Yoakum	132
Miscellaneous	3
Total	288
Lee:	
Giddings	61
Miscellaneous	20
Total	81
Leon:	
Oakwood	14
Miscellaneous	18
Total	32
Liberty:	
Cleveland	36
Daisetta	50
Dayton	45
Hull	32
Liberty	80
Miscellaneous	22
Total	265
Limestone:	
Cooledge	28
Groesbeck	131
Kosse	29
Mexia	399
Thorton	23
Miscellaneous	22
Total	632
Lipscomb: Miscellaneous	65
Live Oak: Miscellaneous	40
Llano:	
Llano	61
Miscellaneous	4
Total	65
Lubbock:	
Lubbock	405
Slaton	68
Miscellaneous	9
Total	482
Lynn: Miscellaneous	36
McCulloch:	
Brady	148
Miscellaneous	30
Total	178
McLennan:	
McGregor	33
Mart	69
Moody	18
Waco	1,951
West	50
Miscellaneous	42
Total	2,163
McMullen: Miscellaneous	1
Madison:	
Madisonville	26
Miscellaneous	3
Total	29
Marion:	
Jefferson	37
Miscellaneous	2
Total	39
Martin: Stanton	43
Mason:	
Mason	54
Miscellaneous	1
Total	55
Matagorda:	
Bay City	155
Gulf	91
Palacios	27
Miscellaneous	65
Total	338
Maverick: Eagle Pass	148
Medina:	
Hondo	65
Miscellaneous	61
Total	126
Menard:	
Menard	62
Miscellaneous	8
Total	70
Midland: Midland	276
Milam:	
Cameron	203
Rockdale	76
Thorndale	16
Miscellaneous	37
Total	332
Mills:	
Goldthwaite	18
Miscellaneous	4
Total	22
Mitchell:	
Colorado	167
Miscellaneous	26
Total	193
Montague:	
Bowie	65
Nacona	170
Miscellaneous	53
Total	288
Montgomery:	
Conroe	60
Fostoria	7
Miscellaneous	41
Total	108

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

TEXAS—Continued

County and city	Number of returns
Moore: Miscellaneous	12
Morris:	
Daingerfield	10
Miscellaneous	15
Total	25
Motley: Miscellaneous	10
Nacogdoches:	
Cushing	7
Nacogdoches	179
Miscellaneous	22
Total	208
Navarro:	
Corsicana	678
Kerens	44
Miscellaneous	63
Total	785
Newton:	
Wiergate	12
Miscellaneous	35
Total	47
Nolan:	
Roscoe	15
Sweetwater	222
Miscellaneous	3
Total	240
Nueces:	
Bishop	60
Corpus Christi	726
Robstown	141
Miscellaneous	28
Total	955
Ochiltree:	
Perryton	83
Miscellaneous	12
Total	95
Oldham: Miscellaneous	20
Orange:	
Orange	319
Miscellaneous	28
Total	347
Palo Pinto:	
Mineral Wells	212
Mingus	11
Strawn	37
Miscellaneous	33
Total	293
Panola:	
Carthage	23
Miscellaneous	16
Total	39
Parker:	
Weatherford	202
Miscellaneous	12
Total	214
Parmer: Miscellaneous	24
Pecos:	
Fort Stockton	115
Miscellaneous	7
Total	122
Polk:	
Livingston	72
Miscellaneous	56
Total	128
Potter: Amarillo	2,522
Presidio:	
Marfa	121
Miscellaneous	18
Total	139
Rains: Miscellaneous	3
Randall:	
Canyon	78
Miscellaneous	3
Total	81
Reagan: Miscellaneous	187
Real: Miscellaneous	10
Red River:	
Annona	8
Clarksville	72
Detroit	6
Miscellaneous	16
Total	102
Reeves:	
Pecos	90
Toyah	19
Miscellaneous	8
Total	117
Refugio: Miscellaneous	91
Roberts: Miscellaneous	67
Robertson:	
Bremond	26
Calvert	78
Franklin	26
Hearne	70
Miscellaneous	16
Total	216
Rockwall:	
Rockwall	16
Royce City	17
Miscellaneous	1
Total	34
Runnels:	
Ballinger	188
Winters	68
Miscellaneous	44
Total	300
Rusk:	
Henderson	88
Miscellaneous	12
Total	100

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

TEXAS—Continued

County and city	Number of returns
Sabine: Miscellaneous	37
San Augustine:	
San Augustine	33
Miscellaneous	5
Total	38
San Jacinto: Miscellaneous	9
San Patricio:	
Aransas Pass	40
Sinton	65
Taft	96
Miscellaneous	75
Total	276
San Saba:	
San Saba	52
Miscellaneous	4
Total	56
Schleicher: Miscellaneous	53
Scurry: Snyder	84
Shackleford:	
Albany	119
Miscellaneous	63
Total	182
Shelby:	
Center	64
Timpson	19
Miscellaneous	22
Total	105
Sherman: Miscellaneous	24
Smith:	
Troup	24
Tyler	536
Miscellaneous	32
Total	592
Somervell: Miscellaneous	11
Starr:	
Rio Grande	49
Miscellaneous	16
Total	65
Stephens:	
Breckenridge	475
Caddo	19
Miscellaneous	25
Total	519
Sterling: Miscellaneous	61
Stonewall: Miscellaneous	27
Sutton: Sonora	133
Swisher:	
Tulia	91
Miscellaneous	36
Total	127
Tarrant:	
Arlington	91
Fort Worth	10,875
Miscellaneous	83
Total	11,049
Taylor:	
Abilene	1,019
Merkel	75
Miscellaneous	15
Total	1,109
Terrell:	
Sanderson	61
Miscellaneous	7
Total	68
Terry: Miscellaneous	30
Throckmorton: Miscellaneous	37
Titus:	
Mount Pleasant	44
Miscellaneous	2
Total	46
Tom Green:	
San Angelo	1,101
Miscellaneous	33
Total	1,134
Travis:	
Austin	1,882
Manor	23
Miscellaneous	33
Total	1,938
Trinity:	
Groveton	37
Trinity	45
Total	82
Tyler:	
Woodville	12
Miscellaneous	35
Total	47
Upsher:	[illegible]
Gilmer	50
Miscellaneous	5
Total	55
Upton: Miscellaneous	244
Uvalde:	[illegible]
Sabinal	37
Uvalde	151
Miscellaneous	17
Total	205
Val Verde:	
Del Rio	378
Miscellaneous	66
Total	444
Van Zandt:	[illegible]
Grand Saine	14
Wills Point	41
Miscellaneous	22
Total	77
Victoria:	
Victoria	289
Miscellaneous	20
Total	309

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

TEXAS—Continued

County and city	Number of returns
Walker:	
Huntsville	116
Miscellaneous	23
Total	139
Waller:	
Hempstead	40
Miscellaneous	23
Total	63
Ward: Miscellaneous	112
Washington:	
Brenham	271
Miscellaneous	60
Total	331
Webb:	
Laredo	769
Mirando City	88
Miscellaneous	20
Total	877
Wharton:	
El Campo	98
Wharton	145
Miscellaneous	131
Total	374
Wheeler:	
Shamrock	133
Miscellaneous	42
Total	175
Wichita:	
Burkburnett	185
Electra	267
Iowa Park	109
Wichita Falls	2,918
Miscellaneous	3
Total	3,482
Wilbarger:	
Vernon	472
Miscellaneous	37
Total	509
Willacy: Miscellaneous	87
Williamson:	
Georgetown	98
Granger	41
Taylor	513
Miscellaneous	73
Total	725
Wilson:	
Floresville	49
Miscellaneous	25
Total	74
Winkler: Miscellaneous	61
Wise:	
Alvord	11
Bridgeport	9
Chico	4
Decatur	34
Miscellaneous	16
Total	74
Wood:	
Alba	8
Mineola	43
Winnsboro	36
Miscellaneous	6
Total	93
Yoakum: Miscellaneous	2
Young:	
Eliasville	37
Graham	178
New Castle	18
Olney	184
South Bend	16
Miscellaneous	9
Total	442
Zapata: Miscellaneous	7
Zavalla: Miscellaneous	54
State total	114,534

UTAH

County and city	Number of returns
Beaver:	
Beaver	12
Milford	91
Miscellaneous	4
Total	107
Boxelder:	
Brigham City	103
Tremonton	53
Miscellaneous	78
Total	234
Cache:	
Hyrum	25
Lewiston	12
Logan	241
Providence	9
Richmond	17
Cache—Continued.	
Smithfield	23
Wellsville	13
Miscellaneous	32
Total	372
Carbon:	
Castle Gate	68
Helper	127
Hiawatha	76
Price	176
Sunnyside	62
Miscellaneous	347
Total	856
Daggett: Miscellaneous	2

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

UTAH—Continued

County and city	Number of returns
Davis:	
Bountiful	30
Farmington	21
Miscellaneous	111
Total	162
Duchesne:	
Roosevelt	17
Miscellaneous	24
Total	41
Emery:	
Huntington	3
Miscellaneous	58
Total	61
Garfield:	
Escalante	2
Panguitch	9
Miscellaneous	2
Total	13
Grand: Miscellaneous	73
Iron:	
Cedar City	68
Parowan	12
Miscellaneous	2
Total	82
Juab:	
Eureka	122
Nephi	36
Miscellaneous	60
Total	218
Kane:	
Kanab	10
Miscellaneous	5
Total	15
Millard:	
Delta	32
Fillmore	16
Miscellaneous	34
Total	82
Morgan: Miscellaneous	25
Piute: Miscellaneous	6
Rich: Miscellaneous	13
Salt Lake:	
Bingham Canyon	734
Garfield	82
Magna	96
Midvale	43
Murray	103
Salt Lake City	6,382
Sandy	29
Miscellaneous	56
Total	7,525
San Juan: Miscellaneous	9
Sanpete:	
Ephraim	22
Fairview	13
Fountain Green	20
Gunnison	19
Manti	45
Moroni	8
Mount Pleasant	28
Miscellaneous	8
Total	163
Sevier:	
Monroe	1
Richfield	74
Salina	20
Miscellaneous	10
Total	105
Summit:	
Park City	191
Miscellaneous	40
Total	231
Tooele:	
Grantsville	10
Tooele	167
Miscellaneous	81
Total	258
Uintah:	
Vernal	78
Miscellaneous	20
Total	98
Utah:	
American Fork	45
Lehi	17
Payson	21
Pleasant Grove	12
Provo	299
Spanish Fork	27
Springville	31
Miscellaneous	47
Total	499
Wasatch:	
Heber City	57
Miscellaneous	50
Total	107
Washington:	
Hurricane	5
St. George	18
Miscellaneous	2
Total	25
Wayne: Miscellaneous	8
Weber:	
Ogden City	1,606
Miscellaneous	33
Total	1,639
State total	13,029

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

VERMONT

County and city	Number of returns
Addison:	
Bristol	29
Ferrisburg	10
Middlebury	112
New Haven	4
Vergennes	43
Miscellaneous	29
Total	227
Bennington:	
Arlington	33
Bennington	502
Dorset	24
Manchester	65
Pownal	5
Readsboro	18
Shaftsbury	7
Miscellaneous	31
Total	685
Caledonia:	
Barnet	12
Burke	11
Danville	8
Hardwick	50
Lyndon	67
Ryegate	15
St. Johnsbury	341
Miscellaneous	9
Total	513
Chittenden:	
Burlington	1,046
Charlotte	14
Colchester	2
Essex	53
Jericho	8
Milton	13
Richmond	18
Shelburne	28
Winooski	50
Miscellaneous	82
Total	1,314
Essex:	
Canaan	6
Concord	1
Island Pond	38
Lunenburg	2
Miscellaneous	27
Total	74
Franklin:	
Berkshire	4
Enosburg	23
Fairfax	6
Fairfield	6
Georgia	2
Highgate	6
Montgomery	4
Richford	37
St. Albans	363
Sheldon	14
Swanton	35
Miscellaneous	3
Total	503
Grand Isle:	
Alburg	24
Miscellaneous	18
Total	42
Lamoille:	
Cambridge	5
Hyde Park	9
Johnson	13
Morrisville	65
Stowe	17
Miscellaneous	10
Total	119
Orange:	
Bradford	21
Chelsea	9
Newbury	12
Randolph	60
Thetford	6
Wells River	18
Williamstown	4
Miscellaneous	27
Total	157
Orleans:	
Barton	31
Craftsbury	9
Derby	36
Newport	147
Orleans	42
Troy	18
Miscellaneous	19
Total	302
Rutland:	
Brandon	59
Castleton	18
Danby	14
Fair Haven	104
Pawlet	22
Pittsford	17
Poultney	86
Proctor	119
Rutland	723
Wallingford	23
West Rutland	38
Miscellaneous	84
Total	1,307
Washington:	
Barre	577
Cabot	4
Graniteville	26
Montpelier	441
Northfield	71
Waterbury	52
Miscellaneous	221
Total	1,392
Windham:	
Bellows Falls	214
Brattleboro	445
Westminster	7
Wilmington	9
Miscellaneous	40
Total	715
Windsor:	
Bethel	24
Cavendish	12
Chester	24
Hartford	20
Hartland	9
Ludlow	67
Norwich	21
Quechee	14
Rochester	10
Royalton	11
Springfield	224
White River Junction	138
Wilder	7
Windsor	154
Woodstock	86
Miscellaneous	97
Total	918
State total	8,268

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

VIRGINIA

County and city	Number of returns
Accomac:	
Chincoteague Island	12
Onancock	39
Miscellaneous	168
Total	219
Albemarle:	
Charlottesville	588
Miscellaneous	114
Total	702
Alleghany:	
Clifton Forge	310
Covington	224
Low Moor	7
Miscellaneous	21
Total	562
Amelia: Miscellaneous	18
Amherst:	
Madison Heights	13
Miscellaneous	75
Total	88
Appomattox: Miscellaneous	23
Arlington:	
Alexandria	1,024
Arlington	35
Ballston	61
Cherrydale	56
Clarendon	222
East Falls Church	62
Fort Myer	3
Miscellaneous	113
Total	1,576
Augusta:	
Staunton	410
Waynesboro	106
Miscellaneous	75
Total	591
Bath:	
Hot Springs	68
Miscellaneous	26
Total	94
Bedford:	
Bedford	126
Miscellaneous	31
Total	157
Bland: Miscellaneous	9
Botetourt: Miscellaneous	57
Brunswick:	
Lawrenceville	60
Miscellaneous	25
Total	85
Buchanan: Miscellaneous	13
Buckingham: Miscellaneous	13
Campbell:	
Lynchburg	1,656
Altavista	53
Miscellaneous	36
Total	1,745
Caroline: Miscellaneous	53
Carroll: Miscellaneous	14
Charles City: Miscellaneous	10
Charlotte: Miscellaneous	50
Chesterfield:	
Ettrick	17
Miscellaneous	84
Total	101
Clarke:	
Berryville	39
Miscellaneous	22
Total	61
Craig: Miscellaneous	8
Culpeper:	
Culpeper	77
Miscellaneous	32
Total	109
Cumberland: Miscellaneous	5
Dickinson: Miscellaneous	22
Dinwiddie:	
Petersburg	881
Miscellaneous	22
Total	903
Elizabeth City:	
Hampton	411
Phoebus	63
Miscellaneous	44
Total	518
Essex: Miscellaneous	24
Fairfax:	
Falls Church	41
Miscellaneous	181
Total	222
Fauquier:	
Warrenton	118
Miscellaneous	113
Total	231
Floyd: Miscellaneous	5
Fluvanna: Miscellaneous	18
Franklin:	
Rockymount	32
Miscellaneous	15
Total	47
Frederick:	
Winchester	343
Miscellaneous	18
Total	361
Giles:	
Narrows	20
Miscellaneous	51
Total	71
Gloucester: Miscellaneous	30
Goochland: Miscellaneous	26

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

VIRGINIA—Continued

County and city	Number of returns
Grayson:	
Fries	5
Galex	48
Miscellaneous	5
Total	58
Greene: Miscellaneous	4
Greensville:	
Emporia	112
Miscellaneous	5
Total	117
Halifax:	
South Boston	207
Miscellaneous	65
Total	272
Hanover:	
Ashland	85
Miscellaneous	61
Total	146
Henrico:	
Richmond	9,266
Miscellaneous	133
Total	9,399
Henry:	
Martinsville	157
Miscellaneous	60
Total	217
Highland: Miscellaneous	2
Isle of Wight:	
Smithfield	26
Miscellaneous	6
Total	32
James City:	
Toano	8
Williamsburg	73
Miscellaneous	4
Total	85
King and Queen: Miscellaneous	9
King George: Miscellaneous	20
King William:	
West Point	45
Miscellaneous	11
Total	56
Lancaster: Miscellaneous	33
Lee: Miscellaneous	54
Loudoun:	
Leesburg	75
Miscellaneous	103
Total	178
Louisa: Miscellaneous	38
Lunenburg:	
Victoria	44
Miscellaneous	35
Total	79
Madison: Miscellaneous	19
Mathews: Miscellaneous	30
Mecklenburg:	
Chase City	66
South Hill	41
Miscellaneous	82
Total	189
Middlesex: Miscellaneous	21
Montgomery:	
Blacksburg	34
Christiansburg	61
Radford	102
Miscellaneous	21
Total	218
Nansemond:	
Suffolk	356
Miscellaneous	17
Total	373
Nelson: Miscellaneous	65
New Kent: Miscellaneous	16
Norfolk:	
Churchland	22
Norfolk	5,656
Portsmouth	1,336
Miscellaneous	33
Total	7,047
Northampton:	
Cape Charles	117
Miscellaneous	184
Total	301
Northumberland:	
Reedville	17
Miscellaneous	41
Total	58
Nottoway:	
Blackstone	62
Crewe	109
Miscellaneous	16
Total	187
Orange:	
Orange	57
Miscellaneous	97
Total	154
Page:	
Luray	46
Shenandoah	47
Miscellaneous	2
Total	95
Patrick: Miscellaneous	22
Pittsylvania:	
Chatham	49
Danville	881
Miscellaneous	69
Total	999
Powhatan: Miscellaneous	17

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

VIRGINIA—Continued

County and city	Number of returns
Prince Edward:	
Farmville	109
Miscellaneous	24
Total	133
Prince George:	
Hopewell	172
Miscellaneous	12
Total	184
Prince William:	
Manassas	54
Quantico	39
Miscellaneous	26
Total	119
Princess Anne: Miscellaneous	102
Pulaski:	
Pulaski	164
Miscellaneous	19
Total	183
Rappahannock: Miscellaneous	14
Richmond: Miscellaneous	20
Roanoke:	
Roanoke	3,036
Salem	170
Vinton	61
Miscellaneous	38
Total	3,305
Rockbridge:	
Buena Vista	38
Lexington	187
Miscellaneous	31
Total	256
Rockingham:	
Harrisonburg	270
Miscellaneous	89
Total	359
Russell: Miscellaneous	74
Scott: Miscellaneous	19
Shenandoah:	
Woodstock	35
Miscellaneous	62
Total	97
Smyth:	
Marion	67
Saltville	36
Miscellaneous	20
Total	123
Southampton:	
Franklin	83
Miscellaneous	47
Total	130
Spotsylvania:	
Fredericksburg	257
Miscellaneous	10
Total	267
Stafford: Miscellaneous	7
Surry:	
Dendron	17
Miscellaneous	6
Total	23
Sussex:	
Waverly	19
Miscellaneous	39
Total	58
Tazewell:	
Bluefield	45
Pocahontas	66
Richlands	24
Tazewell	120
Miscellaneous	54
Total	309
Warren:	
Front Royal	53
Miscellaneous	15
Total	68
Warwick:	
Newport News	1,094
Miscellaneous	80
Total	1,174
Washington:	
Abingdon	64
Bristol	273
Damascus	13
Miscellaneous	46
Total	396
Westmoreland:	
Colonial Beach	14
Miscellaneous	6
Total	20
Wise:	
Appalachia	83
Big Stone Gap	63
Norton	100
Miscellaneous	134
Total	380
Wythe:	
Wytheville	65
Miscellaneous	46
Total	111
York: Miscellaneous	11
State total	37,393

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

WASHINGTON [2]

County and city	Number of returns
Adams:	
Ritzville	137
Miscellaneous	180
Total	317
Asotin:	
Clarkston	63
Miscellaneous	20
Total	83
Benton:	
Kennewick	65
Prosser	63
Miscellaneous	34
Total	162
Chelan:	
Cashmere	170
Leavenworth	69
Wenatchee	910
Miscellaneous	317
Total	1,466
Clallam:	
Port Angeles	382
Miscellaneous	180
Total	562
Clarke:	
Camas	110
Vancouver	425
Miscellaneous	93
Total	628
Columbia:	
Dayton	93
Miscellaneous	39
Total	132
Cowlitz:	
Kalama	20
Kelso	63
Longview	419
Miscellaneous	175
Total	677
Douglas:	
Waterville	57
Miscellaneous	73
Total	130
Ferry: Miscellaneous	35
Franklin:	
Pasco	213
Miscellaneous	80
Total	293
Garfield:	
Pomeroy	270
Miscellaneous	15
Total	285
Grant: Miscellaneous	125
Grays Harbor:	
Aberdeen	1,510
Cosmopolis	75
Elma	127
Hoquiam	895
McCleary	37
Montesano	120
Miscellaneous	194
Total	2,958
Island: Miscellaneous	27
Jefferson:	
Port Townsend	79
Miscellaneous	70
Total	149
King:	
Auburn	209
Bellevue	68
Black Diamond	20
Cumberland	2
Enumclaw	168
Kent	195
Kirkland	94
Renton	170
Seattle	22,885
Miscellaneous	806
Total	24,617
Kitsap:	
Bremerton	580
Charleston	25
Port Blakely	20
Port Orchard	63
Miscellaneous	185
Total	873
Kittitas:	
Cle Elum	138
Ellensburg	310
Roslyn	85
Miscellaneous	72
Total	605
Klickitat:	
Goldendale	45
Miscellaneous	160
Total	205
Lewis:	
Centralia	374
Chehalis	305
Miscellaneous	298
Total	977
Lincoln:	
Davenport	58
Odessa	51
Miscellaneous	388
Total	497
Mason: Miscellaneous	266
Okanogan:	
Okanogan	78
Oroville	30
Miscellaneous	190
Total	298

[2] Includes Alaska.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

WASHINGTON—Continued

County and city	Number of returns
Pacific:	
Raymond	206
South Bend	96
Miscellaneous	130
Total	432
Pend Oreille: Miscellaneous	134
Pierce:	
Buckley	47
Fort Lewis	33
Puyallup	245
Sumner	113
Tacoma	4,863
Miscellaneous	621
Total	5,922
San Juan: Miscellaneous	53
Skagit:	
Anacortes	165
Burlington	53
Mount Vernon	310
Sedro Woolley	135
Miscellaneous	163
Total	826
Skamania: Miscellaneous	28
Snohomish:	
Arlington	83
Everett	1,358
Marysville	41
Monroe	80
Snohomish	126
Miscellaneous	386
Total	2,074
Spokane:	
Cheney	50
Deer Park	33
Medical Lake	7
Spokane	5,873
Miscellaneous	173
Total	6,136
Stevens:	
Chewelah	41
Colville	85
Miscellaneous	80
Total	206
Thurston:	
Olympia	661
Miscellaneous	227
Total	888
Wahkiakum: Miscellaneous	68
Walla Walla:	
Waitsburg	114
Walla Walla	1,089
Miscellaneous	130
Total	1,333
Whatcom:	
Bellingham	1,049
Blaine	41
Lynden	57
Miscellaneous	112
Total	1,259
Whitman:	
Colfax	250
Malden	15
Palouse	61
Pullman	204
Tekoa	68
Miscellaneous	568
Total	1,166
Yakima:	
Grandview	47
Sunnyside	89
Toppenish	112
Wapato	111
Yakima	1,631
Miscellaneous	296
Total	2,286
ALASKA:	
Anchorage	282
Cordova	184
Fairbanks	437
Juneau	472
Ketchikan	400
Miscellaneous	1,247
Total	3,022
State total	62,200

WEST VIRGINIA

County and city	Number of returns
Barbour:	
Philippi	47
Miscellaneous	55
Total	102
Berkeley:	
Martinsburg	372
Miscellaneous	18
Total	390
Boone: Miscellaneous	149
Braxton:	
Burnsville	8
Gassaway	28
Miscellaneous	58
Total	94
Brooke:	
Follansbee	232
Power	37
Wellsburg	319
Miscellaneous	142
Total	730
Cabell:	
Huntington	3,204
Milton	22
Miscellaneous	45
Total	3,271
Calhoun: Miscellaneous	39
Clay:	
Widen	20
Miscellaneous	31
Total	51

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

WEST VIRGINIA—Continued

County and city	Number of returns
Doddridge:	
West Union	64
Miscellaneous	24
Total	88
Fayette:	
Ansted	17
Boomer	13
Fayetteville	46
Macdonald	31
Montgomery	152
Mount Hope	121
Oakhill	62
Winona	13
Miscellaneous	551
Total	1,006
Gilmer: Miscellaneous	37
Grant:	
Bayard	2
Miscellaneous	22
Total	24
Greenbrier:	
Lewisburg	73
Ronceverte	77
Miscellaneous	220
Total	370
Hampshire:	
Romney	23
Miscellaneous	16
Total	39
Hancock:	
Chester	147
Hollidays Cove	306
New Cumberland	72
Newell	50
Weirton	417
Miscellaneous	12
Total	1,004
Hardy: Miscellaneous	33
Harrison:	
Anmoore	4
Bridgeport	39
Clarksburg	1,413
Nutter Fort	14
Salem	74
Shinnston	90
Miscellaneous	182
Total	1,816
Jackson:	
Ravenswood	21
Miscellaneous	22
Total	43
Jefferson:	
Charles Town	97
Shepherdstown	20
Miscellaneous	70
Total	187
Kanawha:	
Charleston	3,220
Clendenin	66
Dunbar	94
Eskdale	23
Mammoth	6
Kanawha—Continued	
St. Albans	145
South Charleston	96
Miscellaneous	548
Total	4,198
Lewis:	
Weston	276
Miscellaneous	50
Total	326
Lincoln: Miscellaneous	65
Logan:	
Accovile	3
Amherstdale	18
Holden	85
Logan	461
Omar	48
Miscellaneous	495
Total	1,110
McDowell:	
Davy	16
Eckman	10
Elkhorn	27
Gary	99
Keystone	67
Kimball	51
McDowell	12
Maybeury	21
Welch	363
Wilcoe	9
Miscellaneous	696
Total	1,371
Marion:	
Fairmont	1,301
Mannington	141
Monongah	41
Rivesville	32
Miscellaneous	256
Total	1,771
Marshall:	
Benwood	99
Cameron	86
McMechen	107
Moundsville	332
Miscellaneous	67
Total	691
Mason:	
Point Pleasant	77
Miscellaneous	37
Total	114
Mercer:	
Bluefield	1,061
Bramwell	62
Freeman	19
Giatto	5
Princeton	220
Miscellaneous	169
Total	1,536
Mineral:	
Blaine	1
Keyser	170
Piedmont	73
Ridgeley	19
Miscellaneous	13
Total	276

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

WEST VIRGINIA—Continued

County and city	Number of returns
Mingo:	
Red Jacket	34
War Eagle	2
Williamson	436
Miscellaneous	179
Total	651
Monongalia:	
Morgantown	801
Miscellaneous	159
Total	960
Monroe:	
Alderson	48
Miscellaneous	24
Total	72
Morgan: Miscellaneous	50
Nicholas:	
Richwood	92
Miscellaneous	15
Total	107
Ohio:	
Elm Grove	174
Triadelphia	23
Wheeling	4,138
Miscellaneous	22
Total	4,357
Pendleton: Miscellaneous	9
Pleasants:	
St. Mary	86
Miscellaneous	3
Total	89
Pocahontas:	
Cass	22
Marlington	38
Miscellaneous	20
Total	80
Preston:	
Kingwood	45
Rowlesburg	28
Terra Alta	35
Tunnelton	18
Miscellaneous	87
Total	213
Putnam:	
Nitro	56
Miscellaneous	43
Total	99
Raleigh:	
Beckley	376
Eccles	22
Mabscott	7
Miscellaneous	446
Total	851
Randolph:	
Elkins	217
Norton	7
Miscellaneous	48
Total	272
Ritchie:	
Harrisville	14
Pennsboro	53
Miscellaneous	76
Total	143
Roane:	
Spencer	105
Miscellaneous	27
Total	132
Summers:	
Hinton	223
Miscellaneous	16
Total	239
Taylor:	
Grafton	327
Miscellaneous	36
Total	363
Tucker:	
Davis	17
Parsons	15
Pierce	8
Thomas	37
Miscellaneous	16
Total	93
Tyler:	
Sistersville	192
Miscellaneous	31
Total	223
Upshur:	
Adrian	5
Buckhannon	136
Miscellaneous	9
Total	150
Wayne:	
Ceredo	17
Kenova	67
Miscellaneous	27
Total	111
Webster: Miscellaneous	45
Wetzel:	
New Martinsville	117
Paden City	25
Miscellaneous	130
Total	272
Wirt: Miscellaneous	10
Wood:	
Parkersburg	1,544
Williamstown	38
Miscellaneous	20
Total	1,602
Wyoming:	
Mullins	98
Miscellaneous	129
Total	227
Miscellaneous for State: Residents of other States	149
State total	32,500

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

WISCONSIN

County and city	Number of returns
Adams:	
Adams	38
Miscellaneous	24
Total	62
Ashland:	
Ashland	428
Mellen	40
Miscellaneous	71
Total	539
Barron:	
Barron	72
Chetek	36
Cumberland	53
Rice Lake	164
Miscellaneous	80
Total	405
Bayfield:	
Bayfield	21
Washburn	60
Miscellaneous	60
Total	141
Brown:	
De Pere	124
Green Bay	1,693
Miscellaneous	173
Total	1,990
Buffalo:	
Alma	40
Mondovi	47
Miscellaneous	106
Total	193
Burnett:	
Grantsburg	36
Miscellaneous	21
Total	57
Calumet:	
Brillion	74
Chilton	93
New Holstein	59
Miscellaneous	56
Total	282
Chippewa:	
Bloomer	58
Chippewa Falls	357
Cornell	33
Stanley	54
Miscellaneous	67
Total	569
Clark:	
Neillsville	97
Owen	36
Miscellaneous	195
Total	328
Columbia:	
Columbus	177
Kilbourn	131
Lodi	63
Columbia—Continued	
Portage	261
Miscellaneous	201
Total	833
Crawford:	
Prairie du Chien	87
Miscellaneous	66
Total	153
Dane:	
Madison	3,837
Mount Horeb	113
Stoughton	204
Sun Prairie	62
Miscellaneous	550
Total	4,766
Dodge:	
Beaver Dam	438
Fox Lake	55
Horicon	111
Juneau	63
Mayville	140
Randolph	57
Miscellaneous	184
Total	1,048
Door:	
Sturgeon Bay	142
Miscellaneous	65
Total	207
Douglas:	
Superior	1,521
Miscellaneous	90
Total	1,611
Dunn:	
Menomonie	219
Miscellaneous	109
Total	328
Eau Claire:	
Augusta	33
Eau Claire	1,024
Miscellaneous	108
Total	1,165
Florence:	
Florence	23
Miscellaneous	11
Total	34
Fond du Lac:	
Fond du Lac	1,167
North Fond du Lac	68
Ripon	186
Waupun	168
Miscellaneous	200
Total	1,789
Forest:	
Crandon	29
Wabeno	17
Miscellaneous	44
Total	90

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

WISCONSIN—Continued

County and city	Number of returns
Grant:	
Boscobel	63
Cuba City	45
Fennimore	46
Lancaster	87
Platteville	213
Miscellaneous	210
Total	664
Green:	
Brodhead	92
Monroe	449
Monticello	112
Miscellaneous	177
Total	830
Green Lake:	
Berlin	141
Princeton	36
Miscellaneous	102
Total	279
Iowa:	
Dodgeville	57
Highland	17
Mineral Point	133
Miscellaneous	94
Total	301
Iron:	
Hurley	103
Miscellaneous	62
Total	165
Jackson:	
Black River Falls	90
Miscellaneous	59
Total	149
Jefferson:	
Fort Atkinson	275
Jefferson	149
Lake Mills	81
Waterloo	72
Watertown	484
Miscellaneous	91
Total	1,152
Juneau:	
Elroy	47
Mauston	61
Miscellaneous	80
Total	188
Kenosha:	
Kenosha	3,124
Miscellaneous	150
Total	3,274
Kewaunee:	
Algoma	49
Kewaunee	86
Miscellaneous	31
Total	166
La Crosse:	
La Crosse	1,506
Onalaska	17
La Crosse—Continued.	
West Salem	39
Miscellaneous	55
Total	1,617
La Fayette:	
Darlington	129
Shullsburg	34
Miscellaneous	127
Total	290
Langlade:	
Antigo	382
Miscellaneous	33
Total	415
Lincoln:	
Merrill	305
Tomahawk	173
Miscellaneous	15
Total	493
Manitowoc:	
Kiel	56
Manitowoc	1,025
Two Rivers	298
Miscellaneous	126
Total	1,505
Marathon:	
Athens	31
Mosinee	77
Scofield	10
Stratford	32
Wausau	1,055
Miscellaneous	203
Total	1,408
Marinette:	
Goodman	14
Marinette	464
Niagara	47
Peshtigo	64
Wausaukee	18
Miscellaneous	44
Total	651
Marquette:	
Montello	30
Miscellaneous	50
Total	80
Milwaukee:	
Cudahy	390
Milwaukee	39,865
North Milwaukee	489
Shorewood	215
South Milwaukee	537
Wauwatosa	2,056
West Allis	1,185
West Milwaukee	23
Miscellaneous	363
Total	45,123
Monroe:	
Sparta	169
Tomah	127
Miscellaneous	119
Total	415

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

WISCONSIN—Continued

County and city	Number of returns
Oconto:	
Gillett	42
Oconto	122
Oconto Falls	54
Miscellaneous	66
Total	284
Oneida:	
Rhinelander	340
Miscellaneous	65
Total	405
Outagamie:	
Appleton	1,325
Kaukauna	239
Kimberly	39
Little Chute	48
Seymour	51
Miscellaneous	142
Total	1,844
Ozaukee:	
Cedarburg	133
Port Washington	195
Miscellaneous	170
Total	498
Pepin:	
Durand	70
Miscellaneous	16
Total	86
Pierce:	
Ellsworth	41
River Falls	77
Miscellaneous	109
Total	227
Polk:	
Amery	52
Miscellaneous	157
Total	209
Portage:	
Stevens Point	515
Miscellaneous	83
Total	598
Price:	
Park Falls	109
Phillips	75
Miscellaneous	64
Total	248
Racine:	
Burlington	266
Racine	3,863
Miscellaneous	192
Total	4,321
Richland:	
Richland Center	157
Miscellaneous	92
Total	249
Rock:	
Beloit	1,318
Edgerton	175
Evansville	129
Janesville	1,295
Miscellaneous	208
Total	3,125
Rusk:	
Ladysmith	104
Miscellaneous	42
Total	146
St. Croix:	
Hudson	130
New Richmond	92
Miscellaneous	164
Total	385
Sauk:	
Baraboo	333
Prairie du Sac	62
Reedsburg	178
Sauk City	73
Miscellaneous	114
Total	760
Sawyer:	
Hayward	50
Miscellaneous	18
Total	68
Shawano:	
Shawano	175
Wittenberg	16
Miscellaneous	156
Total	347
Sheboygan:	
Plymouth	191
Sheboygan	2,041
Sheboygan Falls	128
Miscellaneous	280
Total	2,640
Taylor:	
Medford	80
Rib Lake	15
Miscellaneous	30
Total	125
Trempealeau:	
Arcadia	71
Galesville	45
Miscellaneous	233
Total	349
Vernon:	
Viroqua	122
Westby	41
Miscellaneous	114
Total	277
Vilas:	
Eagle River	65
Miscellaneous	56
Total	121
Walworth:	
Delavan	205
Elkhorn	124
Lake Geneva	195
Whitewater	163
Miscellaneous	271
Total	958

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

WISCONSIN—Continued

County and city	Number of returns
Washburn:	
Shell Lake	23
Spooner	86
Miscellaneous	11
Total	120
Washington:	
Hartford	218
West Bend	250
Miscellaneous	219
Total	687
Waukesha:	
Menomonee Falls	58
Oconomowoc	284
Waukesha	828
Miscellaneous	512
Total	1,682
Waupaca:	
Clintonville	119
New London	146
Waupaca	139
Miscellaneous	213
Total	617
Waushara:	
Redgranite	16
Wautoma	24
Miscellaneous	46
Total	86
Winnebago:	
Menasha	285
Neenah	561
Omro	24
Oshkosh	1,779
Miscellaneous	42
Total	2,691
Wood:	
Marshfield	508
Nekoosa	57
Wisconsin Rapids	386
Miscellaneous	96
Total	1,047
State total	100,956

WYOMING

County and city	Number of returns
Albany:	
Laramie	512
Miscellaneous	78
Total	590
Big Horn:	
Basin	46
Greybull	75
Lovell	36
Miscellaneous	26
Total	183
Campbell:	
Gillette	83
Miscellaneous	25
Total	108
Carbon:	
Hanna	95
Rawlins	344
Miscellaneous	236
Total	675
Converse:	
Douglas	105
Glenrock	55
Miscellaneous	55
Total	215
Crook: Miscellaneous	50
Fremont:	
Lander	136
Riverton	90
Miscellaneous	170
Total	396
Goshen:	
Torrington	78
Miscellaneous	38
Total	116
Hot Springs:	
Thermopolis	152
Miscellaneous	233
Total	385
Johnson:	
Buffalo	95
Miscellaneous	14
Total	109
Laramie:	
Cheyenne	1,049
Miscellaneous	75
Total	1,124
Lincoln:	
Diamondville	48
Frontier	37
Kemmerer	128
Miscellaneous	197
Total	410
Natrona:	
Casper	1,322
Miscellaneous	513
Total	1,835
Niobrara:	
Lusk	35
Miscellaneous	20
Total	55

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*—Continued

WYOMING—Continued

County and city	Number of returns
Park:	
Cody	138
Powell	58
Miscellaneous	59
Total	255
Platte:	
Wheatland	53
Miscellaneous	98
Total	151
Sheridan:	
Dietz	11
Monarch	25
Sheridan	477
Miscellaneous	123
Total	636
Sublette: Miscellaneous	63
Sweetwater:	
Green River	220
Rock Springs	590
Sweetwater—Continued.	
Superior	77
Miscellaneous	254
Total	1,141
Teton: Miscellaneous	24
Uinta:	
Evanston	123
Miscellaneous	26
Total	149
Washakie:	
Worland	86
Miscellaneous	18
Total	104
Weston:	
Newcastle	40
Miscellaneous	56
Total	96
State total	8,870

BASIC TABLES

CORPORATION RETURNS

TABLE 12.—*Corporation returns by States and Territories—Distributed by corporations reporting net income, no net income, and inactive corporations, showing number of returns, per cent, gross income, deductions, net income or deficit, net loss for prior year, and income tax*

[Income returned for the calendar year ended Dec. 31, 1927 [1]]

States and Territories	Total number of returns	Corporations reporting net income							Corporations reporting no net income					Inactive corporations—no income data reported	
		Number of returns	Per cent	Gross income [2]	Deductions	Net income	Net loss for prior year	Income tax	Number of returns	Per cent	Gross income [2]	Deductions	Deficit	Number of returns	Per cent
Alabama	4,383	2,697	61.53	$519,011,709	$483,344,761	$35,666,948	$1,409,182	$4,171,974	1,313	29.96	$138,880,150	$148,233,087	$9,352,937	373	8.51
Alaska	174	94	54.02	7,377,994	6,700,481	677,513	19,833	62,639	48	27.59	1,440,814	1,977,543	536,729	32	18.39
Arizona	1,556	668	42.93	129,186,962	121,407,180	7,779,782	390,210	865,061	403	25.90	30,331,983	36,675,655	6,343,672	485	31.17
Arkansas	2,660	1,626	61.10	272,395,216	256,134,738	16,260,478	642,395	1,810,758	884	33.26	113,686,830	125,793,534	12,106,704	150	5.64
California	22,162	11,098	50.08	5,349,886,876	4,902,137,164	447,749,712	14,284,522	56,529,600	8,494	38.32	1,271,407,516	1,417,556,379	146,148,863	2,570	11.60
Colorado	6,863	3,144	45.81	745,766,162	698,007,683	47,758,479	2,050,018	5,647,319	2,291	33.38	292,356,251	320,073,571	27,717,320	1,428	20.81
Connecticut	6,685	3,935	58.86	1,785,784,398	1,648,792,182	136,992,216	5,803,248	16,827,368	2,283	34.15	333,326,607	360,435,455	27,108,848	467	6.99
Delaware	1,553	845	54.41	1,088,615,525	971,725,426	116,890,099	371,133	15,547,645	485	31.23	97,434,887	120,266,997	22,832,110	223	14.36
District of Columbia	1,988	1,070	53.82	548,825,047	492,986,718	55,838,329	950,257	7,225,128	695	34.96	90,086,261	98,820,097	8,733,836	223	11.22
Florida	11,010	3,443	31.27	369,736,525	337,518,331	32,218,194	2,790,568	3,412,552	5,323	48.35	372,695,359	466,498,639	93,803,280	2,244	20.38
Georgia	5,524	3,416	61.84	869,451,679	798,930,486	70,521,193	4,431,106	8,320,117	1,839	33.29	229,623,061	249,010,437	19,387,376	269	4.87
Hawaii	686	445	64.87	205,253,605	176,904,347	28,349,258	334,011	3,715,310	203	29.59	32,903,792	35,103,921	2,200,129	38	5.54
Idaho	2,270	1,014	44.67	118,271,495	112,341,054	5,930,441	329,517	587,368	564	24.85	53,183,610	59,098,923	5,915,313	692	30.48
Illinois	29,2[illegible]	16,913	57.83	11,953,761,586	11,117,173,887	836,587,699	18,000,542	107,498,653	10,052	34.37	4,764,386,420	4,950,335,772	185,949,352	2,283	7.80
Indiana	11,463	6,821	59.51	1,582,823,282	1,467,063,361	115,759,921	3,306,455	13,965,445	3,343	29.16	479,235,803	520,806,895	41,571,092	1,299	11.33
Iowa	9,050	5,087	56.21	1,047,967,303	994,675,449	53,291,854	1,578,217	6,153,952	2,592	28.64	248,747,615	267,937,863	19,190,248	1,371	15.15
Kansas	5,191	3,122	60.13	879,041,676	779,436,160	99,605,516	989,117	12,807,208	1,677	32.32	295,460,050	325,341,576	29,872,526	392	7.55
Kentucky	5,718	3,397	59.41	938,354,338	866,084,484	72,269,854	1,830,986	8,892,758	1,691	29.57	157,882,592	172,376,376	14,493,784	630	11.02
Louisiana	5,817	3,219	55.34	936,031,821	879,171,024	56,860,797	2,597,794	6,752,612	2,092	35.96	316,041,620	344,364,664	28,323,044	506	8.70
Maine	3,489	2,072	59.39	484,206,806	447,632,356	36,574,450	1,795,071	4,326,805	1,042	29.87	108,635,202	119,904,806	11,269,604	375	10.75
Maryland	5,787	3,162	54.64	1,355,004,028	1,250,890,732	104,113,296	2,423,097	13,188,854	1,882	32.52	222,922,479	259,910,646	36,988,167	743	12.84
Massachusetts	18,182	9,907	54.49	5,575,410,777	5,175,439,618	399,971,159	17,106,658	49,174,304	7,149	39.32	1,366,466,088	1,502,614,029	136,207,941	1,126	6.19
Michigan	14,120	7,953	56.32	5,929,511,801	5,304,853,331	624,658,470	6,237,665	81,971,438	4,873	34.52	1,235,427,516	1,369,726,861	134,299,345	1,294	9.16
Minnesota	11,101	5,910	53.24	2,499,166,464	2,381,942,640	117,223,824	3,554,778	14,227,460	3,693	33.27	343,389,569	379,787,832	36,398,263	1,498	13.49
Mississippi	2,240	1,435	64.06	236,058,398	223,882,456	12,175,942	877,088	1,241,953	674	30.09	77,817,013	85,678,030	7,861,017	131	5.85
Missouri	16,370	9,017	55.08	3,441,648,553	3,201,977,992	239,670,651	3,959,417	30,230,874	5,627	34.38	970,499,574	1,037,459,489	66,959,915	1,726	10.54
Montana	4,020	1,837	45.70	194,574,267	181,262,175	13,312,092	903,903	1,361,229	983	24.45	48,014,459	57,356,973	9,342,514	1,200	29.85
Nebraska	4,716	2,958	62.72	667,777,199	641,027,055	26,750,144	553,337	2,981,537	1,296	27.48	120,555,158	130,016,784	9,461,626	462	9.80
Nevada	874	314	35.93	108,218,697	104,109,989	4,108,708	83,914	466,925	253	28.95	11,549,744	14,962,162	3,412,418	307	35.12
New Hampshire	1,227	754	61.40	149,965,919	138,818,405	11,147,514	882,726	1,240,353	399	32.57	48,475,108	54,574,437	6,099,329	74	6.03
New Jersey	19,143	10,783	56.33	4,393,565,625	4,044,081,547	349,484,078	11,216,984	43,336,568	6,863	35.85	808,805,093	891,807,022	83,001,929	1,497	7.82
New Mexico	1,019	495	48.58	61,856,271	57,857,951	3,998,320	286,796	417,713	283	27.77	16,859,574	19,587,679	2,748,105	211	23.65
New York	96,949	53,051	54.72	31,285,699,497	28,740,192,502	2,545,506,995	62,646,992	324,572,838	36,108	37.25	7,054,364,924	7,630,989,742	576,624,818	7,790	8.03
North Carolina	6,501	3,688	56.73	1,340,346,643	1,225,739,597	114,607,046	5,054,514	14,146,627	2,308	35.50	190,775,476	207,188,959	16,413,483	505	7.77
North Dakota	3,471	1,695	48.83	160,228,871	154,816,893	5,411,978	403,300	399,437	943	27.17	35,829,284	38,979,314	3,150,030	833	24.00
Ohio	24,395	14,020	57.69	6,673,416,311	6,167,676,081	505,740,230	15,393,110	63,487,483	8,901	36.62	1,741,694,748	1,873,866,355	132,171,607	1,384	5.69
Oklahoma	6,832	3,271	53.35	804,286,359	747,657,894	56,608,465	5,285,080	6,368,039	2,090	34.08	366,858,341	412,499,014	45,640,673	771	12.57
Oregon	6,350	3,028	47.69	486,617,783	462,923,297	23,694,486	1,440,996	2,493,716	2,172	34.20	210,568,359	232,304,420	21,736,061	1,150	18.11
Pennsylvania	24,883	13,193	53.02	9,986,471,911	9,179,977,863	806,494,048	16,212,770	104,131,847	9,330	37.49	2,284,379,571	2,472,776,382	188,396,811	2,360	9.49
Rhode Island	2,688	1,536	57.14	735,728,163	686,682,285	49,045,878	4,269,755	5,790,707	947	35.23	160,030,388	176,223,693	16,193,305	205	7.63
South Carolina	3,713	1,768	47.62	404,553,318	379,762,526	24,790,792	2,982,364	2,693,817	1,548	41.69	106,947,399	115,559,530	8,612,131	397	10.69
South Dakota	3,008	1,665	55.35	151,272,440	146,042,114	5,230,326	430,821	387,136	704	23.41	28,126,956	31,020,802	2,893,846	639	21.24
Tennessee	5,039	3,054	60.62	1,039,655,956	978,252,931	61,403,025	2,450,124	7,404,893	1,577	31.28	256,919,530	275,464,548	18,545,018	408	8.10
Texas	12,930	7,524	58.19	2,315,681,675	2,173,343,637	142,338,038	5,531,732	17,051,098	4,353	33.67	567,895,650	625,198,465	57,302,815	1,053	8.14
Utah	3,125	1,589	50.85	279,069,333	261,890,512	17,178,821	755,735	1,951,660	913	29.22	79,432,979	89,069,508	9,636,529	623	19.93
Vermont	1,089	683	62.72	153,167,623	143,240,949	9,926,674	336,337	1,164,237	348	31.96	42,860,893	48,431,944	5,571,051	58	5.32
Virginia	6,485	3,795	58.52	1,013,814,606	890,166,706	123,647,900	1,874,960	15,770,458	2,137	32.95	267,001,838	289,532,585	22,530,747	553	8.53
Washington	10,977	5,355	48.78	1,056,760,800	994,060,351	62,700,449	2,769,163	7,222,231	3,748	34.15	348,218,500	382,215,844	33,997,344	1,874	17.07
West Virginia	5,239	2,928	55.89	702,212,538	645,188,569	57,023,969	1,234,331	6,995,769	1,825	34.83	173,152,493	196,225,797	23,073,304	486	9.28
Wisconsin	14,456	8,567	59.26	2,232,946,674	2,047,528,575	185,418,099	2,953,388	23,117,908	4,172	28.86	437,507,852	477,263,884	39,756,032	1,717	11.88
Wyoming	1,402	788	56.21	57,921,212	53,001,101	4,920,111	219,318	491,747	413	29.45	22,989,750	26,846,185	3,856,435	201	14.34
Grand total	475,031	259,849	54.70	115,324,339,717	106,342,455,456	8,981,884,261	244,293,375	1,130,674,128	165,826	34.91	29,074,011,729	31,545,751,105	2,471,739,376	49,356	10.39

[1] Fiscal and fractional (part year) returns are included. See p. 1.

[2] Gross income corresponds to total income as reported on the face of the return, plus the cost of goods sold.

TABLE 13.—*Corporation returns by States and Territories, showing cash and stock dividends paid to shareholders* [1]

[Income returned for the calendar year ended Dec. 31, 1927 [2]]

States and Territories	Reporting net income—Dividends		Reporting no net income—Dividends	
	Cash	Stock	Cash	Stock
Alabama	$18,730,673	$1,508,960	$2,942,983	$252,354
Alaska	230,231	50,000	30,000	----------
Arizona	4,420,503	639,971	227,501	150,038
Arkansas	10,883,068	137,865	1,334,133	82,146
California	297,742,033	98,019,404	35,277,099	4,616,657
Colorado	50,569,756	1,382,554	6,416,487	49,430
Connecticut	75,343,980	18,667,542	3,934,069	256,825
Delaware	175,730,635	10,991,721	8,540,247	296,963
District of Columbia	26,274,330	451,100	1,799,816	417,879
Florida	19,121,552	6,229,853	6,833,373	3,663,573
Georgia	34,932,803	14,876,856	1,735,810	815,054
Hawaii	22,388,529	2,368,407	1,579,115	----------
Idaho	3,378,790	136,020	530,980	45,224
Illinois	568,904,043	27,318,794	76,934,881	5,943,321
Indiana	64,163,952	6,583,159	4,774,575	1,874,560
Iowa	33,655,524	3,318,997	5,178,625	497,424
Kansas	54,875,888	1,331,814	5,481,056	196,395
Kentucky	39,359,071	4,210,216	1,647,830	497,810
Louisiana	39,474,099	2,513,298	5,032,148	308,248
Maine	20,806,822	410,401	7,066,358	28,372
Maryland	47,995,240	2,065,058	2,419,067	48,253
Massachusetts	233,742,187	20,177,021	49,143,753	1,366,880
Michigan	341,998,559	26,230,368	13,967,541	1,342,998
Minnesota	91,506,260	7,758,345	7,542,410	407,737
Mississippi	5,714,252	276,374	1,038,414	444,473
Missouri	129,026,972	21,378,641	13,795,514	813,512
Montana	8,489,493	179,627	338,987	29,263
Nebraska	14,179,687	5,259,720	1,250,512	61,927
Nevada	1,575,246	9,700	143,745	----------
New Hampshire	6,912,713	113,943	602,450	83,447
New Jersey	218,423,875	21,959,824	8,064,842	1,825,063
New Mexico	1,933,797	140,000	163,902	----------
New York	1,825,730,649	188,303,950	221,119,317	18,510,671
North Carolina	60,378,375	24,225,843	1,435,542	260,320
North Dakota	1,969,966	183,654	209,904	147,026
Ohio	271,190,952	27,889,761	32,654,894	8,719,626
Oklahoma	31,489,623	2,101,515	8,908,588	182,054
Oregon	14,115,119	7,470,732	2,894,173	133,065
Pennsylvania	533,855,451	38,595,939	57,879,575	3,099,797
Rhode Island	25,500,973	2,168,099	1,938,274	130,975
South Carolina	9,100,633	1,073,697	1,084,287	18,889
South Dakota	1,819,627	74,734	354,531	26,806
Tennessee	32,918,351	3,644,598	1,362,425	82,807
Texas	73,130,818	8,264,463	14,155,493	1,029,443
Utah	15,429,255	347,097	1,093,207	87,177
Vermont	5,218,909	152,129	185,776	52,509
Virginia	62,546,419	1,728,400	3,177,242	108,295
Washington	38,455,109	3,876,139	5,685,782	429,412
West Virginia	36,718,245	2,937,152	2,008,318	172,415
Wisconsin	80,981,409	12,361,867	4,411,588	298,206
Wyoming	3,031,292	82,579	1,374,304	418,025
Total	5,786,065,738	632,177,901	637,701,443	60,323,344

[1] Cash and stock of capital stock life insurance companies are not included.
[2] Fiscal and fractional (part year) returns are included. See p. 1.

TABLE 14.—*Corporation returns—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups*

PART 1.—ALL CORPORATIONS[1]

[Income returned for the calendar year ended Dec. 31, 1927[2]]

Distribution	Industrial divisions							
				Manufacturing				
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and related products
A. Receipts, taxable income:								
Gross sales	$106,863,668,111	$654,185,735	$3,189,463,796	$60,931,882,720	$13,612,366,140	$7,642,397,127	$1,692,878,149	$1,413,986,026
Gross profits from sales	*23,376,965,467*	*230,937,384*	*962,476,592*	*14,446,896,484*	*2,421,246,975*	*1,504,432,516*	*315,619,640*	*348,258,371*
Gross profits from operations other than amounts reported as gross sales	9,419,662,424	107,699,412	399,795,819	1,112,358,838	68,743,743	43,763,784	9,864,154	2,314,783
Interest	3,989,389,185	9,852,574	34,552,888	315,553,786	65,284,518	23,465,179	5,163,284	5,414,585
Miscellaneous receipts	22,467,556,025	42,525,031	161,272,166	985,991,245	130,888,231	86,835,200	21,448,367	16,307,803
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations	1,658,075,701	8,163,982	51,751,532	377,092,288	37,208,940	11,007,473	1,885,308	8,773,808
Interest on Federal, State, and municipal bonds	500,825,768	1,196,988	10,468,927	93,410,334	7,420,955	9,483,201	874,722	490,580
C. Total compiled receipts[3]	144,899,177,214	823,623,722	3,847,305,128	63,816,289,211	13,921,912,527	7,816,951,964	1,732,113,984	1,447,287,585
D. Statutory deductions								
Cost of goods sold	83,486,702,644	423,248,351	2,226,987,204	46,484,986,236	11,191,119,165	6,137,964,611	1,377,258,509	1,065,727,655
Interest paid	4,374,918,149	30,669,357	109,008,335	677,489,651	132,850,639	68,651,358	11,973,333	28,003,576
Taxes paid other than income tax	2,014,085,596	26,894,989	88,821,057	556,864,598	71,238,145	57,878,793	8,705,565	8,671,424
Bad debts	814,202,543	5,351,017	10,101,868	242,230,613	34,897,097	28,886,128	10,742,086	8,959,346
Depreciation	3,346,379,298	34,180,991	230,907,591	1,587,959,439	205,848,181	147,015,584	18,076,359	34,875,584
Depletion	501,755,947	10,397,561	230,589,679	231,351,133	704,779	282,979	15,337	?
Miscellaneous deductions	41,692,086,683	266,836,516	859,284,552	10,477,310,188	1,762,994,813	1,059,113,587	225,213,543	240,888,946
E. Total statutory deductions	136,230,130,860	797,578,782	3,755,700,286	60,258,191,858	13,399,652,819	7,499,793,040	1,651,984,732	1,387,126,531
F. Compiled net profits	8,669,046,354	26,044,940	91,604,842	3,558,097,353	522,259,708	317,158,924	80,129,252	60,161,054
G. Deduction from net profits to arrive at net income as defined in revenue act:								
Tax-exempt interest and dividends received on capital stock of domestic corporations	2,158,901,469	9,360,970	62,220,459	470,502,622	44,629,895	20,490,674	2,760,030	9,264,388
H. Statutory net income	6,510,144,885	16,683,970	29,384,383	3,087,594,731	477,629,813	296,668,250	77,369,222	50,896,666

I. Net loss for prior year deducted by concerns reporting net income for 1927	244, 293, 375	6, 504, 006	12, 470, 132	100, 147, 054	11, 483, 361	34, 032, 009	7, 013, 367	4, 098, 922
J. Statutory net income (H) after deducting net loss for prior year (I)	6, 265, 851, 510	10, 179, 964	16, 914, 251	2, 987, 447, 677	466, 146, 452	262, 636, 241	70, 355, 855	46, 797, 744
K. Total tax	1, 130, 674, 128	7, 833, 749	34, 898, 460	508, 410, 878	75, 793, 776	50, 341, 461	12, 229, 044	8, 849, 421
L. Compiled net profits (F) after deducting tax (K)	7, 538, 372, 226	18, 211, 191	56, 706, 382	3, 049, 686, 475	446, 465, 932	266, 817, 463	67, 900, 208	51, 311, 633
Cash and stock dividends distributed: [6]								
Cash dividends	6, 423, 796, 371	47, 143, 491	329, 945, 831	2, 603, 261, 289	365, 923, 113	195, 467, 008	29, 284, 404	58, 362, 792
Stock dividends	702, 501, 245	1, 420, 780	5, 281, 791	248, 013, 838	70, 990, 432	20, 934, 010	14, 952, 033	2, 292, 235
Total dividends distributed	7, 126, 297, 616	48, 564, 271	335, 227, 622	2, 851, 275, 127	436, 913, 545	216, 401, 018	44, 236, 437	60, 655, 027

Distribution	Industrial divisions—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
A. Receipts, taxable income:							
Gross sales	$2, 694, 795, 244	$1, 596, 282, 059	$2, 143, 229, 019	$8, 036, 189, 168	$1, 558, 058, 089	$18, 411, 159, 316	$2, 130, 542, 383
Gross profits from sales	*621, 868, 950*	*403, 031, 572*	*778, 223, 134*	*2, 278, 447, 055*	*509, 430, 597*	*4, 610, 564, 464*	*660, 773, 210*
Gross profits from operations other than amounts reported as gross sales	27, 529, 820	6, 862, 065	339, 658, 285	342, 567, 605	8, 754, 500	240, 935, 902	21, 364, 197
Interest	16, 201, 959	14, 384, 082	8, 995, 808	46, 711, 680	6, 771, 340	109, 083, 167	14, 078, 184
Miscellaneous receipts	55, 937, 236	42, 547, 097	46, 407, 435	153, 019, 545	22, 722, 760	367, 121, 889	42, 755, 682
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	9, 823, 209	9, 304, 293	27, 838, 633	189, 921, 526	4, 152, 595	57, 039, 373	20, 137, 130
Interest on Federal, State, and municipal bonds	2, 441, 874	1, 690, 785	3, 381, 233	12, 811, 429	3, 208, 474	49, 285, 541	2, 321, 540
C. Total compiled receipts [3]	2, 806, 729, 342	1, 671, 070, 381	2, 569, 510, 413	8, 781, 220, 953	1, 603, 667, 758	19, 234, 625, 188	2, 231, 199, 116

[1] For corresponding data expressed as percentages of total receipts, see pp. 324–325.
[2] Fiscal and fractional (part year) returns are included. See p. 1.
[3] Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.
[6] Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 14.—*Corporation returns—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups*—Continued

PART 1.—ALL CORPORATIONS—Continued

Distribution	Industrial divisions—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
D. Statutory deductions:							
Cost of goods sold	$2,072,926,294	$1,193,250,487	$1,365,005,885	$5,762,742,113	$1,018,627,492	$13,800,594,852	$1,469,769,173
Interest paid	48,696,972	20,549,756	26,970,234	105,765,699	16,803,028	184,060,172	24,164,884
Taxes paid other than income tax	39,049,904	18,248,258	20,857,511	115,354,548	15,440,147	184,798,713	16,621,590
Bad debts	18,184,725	4,257,312	21,639,629	32,543,797	7,130,272	60,343,458	14,646,763
Depreciation	76,431,797	56,661,149	54,647,781	366,278,311	68,205,538	515,372,759	44,546,396
Depletion	52,205,410	1,493,094	155,561	147,123,948	2,653,415	26,244,517	412,693
Miscellaneous deductions	455,795,502	246,241,832	885,320,288	1,663,191,325	308,539,713	3,096,917,206	533,087,433
E. Total statutory deductions	2,763,350,604	1,549,701,888	2,374,602,889	8,192,999,741	1,467,399,605	17,868,331,677	2,103,248,332
F. Compiled net profits	43,378,738	121,368,493	194,907,524	588,221,212	136,268,153	1,366,293,511	127,950,784
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	12,265,083	10,995,078	31,219,866	202,732,955	7,361,069	106,324,914	22,458,670
H. Statutory net income	31,113,655	110,373,415	163,687,658	385,488,257	128,907,084	1,259,968,597	105,492,114
I. Net loss for prior year deducted by concerns reporting net income for 1927	4,474,624	3,074,225	3,965,318	8,398,156	1,698,714	14,568,659	7,339,699
J. Statutory net income (H) after deducting net loss for prior year (I)	26,639,031	107,299,190	159,722,340	377,090,101	127,208,370	1,245,399,938	98,152,415
K. Total tax	15,611,798	16,063,362	25,123,328	65,210,503	20,563,697	198,298,819	20,325,669
L. Compiled net profits (F) after deducting tax (K)	27,766,940	105,305,131	169,784,196	523,010,709	115,704,456	1,167,994,692	107,625,115
Cash and stock dividends distributed:[6]							
Cash dividends	108,585,564	65,866,000	137,748,764	521,280,397	85,935,011	957,502,645	77,305,591
Stock dividends	9,672,468	9,928,542	17,398,875	12,413,473	5,816,211	76,772,713	6,842,846
Total dividends distributed	118,258,032	75,794,542	155,147,639	533,693,870	91,751,222	1,034,275,358	84,148,437

Distribution	Industrial divisions—Continued					
	Construction	Transportation and other public utilities	Trade	Service, professional, amusements, hotels, etc.	Finance, banking, insurance, real estate, and holding companies, stockbrokers, etc.	Nature of business not given
A. Receipts, taxable income:						
Gross sales	$2,537,140,340		$39,550,995,520			
Gross profits from sales	*450,627,704*		*7,286,027,303*			
Gross profits from operations other than amounts reported as gross sales	110,741,531	$1,345,629,122	497,791,331	$1,488,730,964	$4,046,676,784	$10,238,623
Interest	17,470,647	232,180,307	130,836,061	24,995,186	3,221,009,280	2,938,456
Miscellaneous receipts	64,714,637	13,014,909,219	705,809,713	2,046,339,470	[4] 5,376,905,230	69,089,314
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations	25,527,050	547,253,959	58,283,020	26,929,530	559,465,037	3,609,303
Interest on Federal, State, and municipal bonds	3,418,606	25,639,233	11,727,749	1,610,818	352,873,247	449,866
C. Total compiled receipts [3]	3,059,012,811	15,165,611,840	40,955,443,394	3,588,635,968	13,556,929,578	86,325,562
D. Statutory deductions:						
Cost of goods sold	2,086,512,636		32,264,968,217			
Interest paid	34,691,133	1,306,908,140	348,688,778	166,065,941	1,758,585,014	2,848,986
Taxes paid other than income tax	13,088,064	619,995,290	194,510,680	68,001,747	444,636,099	1,241,228
Bad debts	15,348,901	26,870,369	215,829,665	16,322,300	281,068,376	1,079,434
Depreciation	60,198,840	793,504,723	258,972,627	143,012,737	236,104,502	1,617,944
Depletion	590,463	20,794,656	1,969,773	681,442	5,393,178	188,062
Miscellaneous deductions	708,694,554	10,433,409,133	6,805,932,024	3,098,579,763	[4] 8,962,147,236	80,545,576
E. Total statutory deductions	2,918,324,591	13,201,481,721	40,090,901,764	3,432,666,930	11,687,934,405	87,521,230
F. Compiled net profits	140,688,220	1,964,130,119	864,541,630	155,969,038	1,868,995,173	[5] 1,195,668
G. Deduction from net profits to arrive at net income as defined in revenue act:						
Tax-exempt interest and dividends received on capital stock of domestic corporations	28,945,656	572,893,192	70,010,769	28,570,348	[5] 912,338,284	4,059,169
H. Statutory net income	111,742,564	1,391,236,927	794,530,861	127,398,690	956,656,889	[3] 5,254,837
I. Net loss for prior year deducted by concerns reporting net income for 1927	9,706,168	12,319,687	39,084,547	11,300,385	52,412,730	348,666
J. Statutory net income (H) after deducting net loss for prior year (I)	102,036,396	1,378,917,240	755,446,314	116,098,305	904,244,159	[3] 5,603,503
K. Total tax	20,078,238	210,877,896	137,351,547	28,625,757	181,705,991	348,188
L. Compiled net profits (F) after deducting tax (K)	120,609,982	1,753,252,223	727,190,083	127,343,281	1,687,289,182	[3] 1,[illegible],856
Cash and stock dividends distributed: [6]						
Cash dividends	75,079,618	1,606,892,489	553,522,525	133,717,167	1,068,957,947	5,276,014
Stock dividends	16,125,806	64,203,958	127,920,337	46,619,170	192,758,943	156,622
Total dividends distributed	91,205,424	1,671,096,447	681,442,862	180,336,337	1,261,716,890	5,432,636

[3] Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

[4] Includes for a limited number of returns the cost of securities purchased for customers.

[5] Includes special nonexpense deductions of life insurance companies, see p. 15.

[6] Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 14.—*Corporation returns—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups*—Continued

PART 2.—CORPORATIONS REPORTING NET INCOME

[Income returned for the calendar year ended Dec. 31, 1927][1]

Distribution	Industrial divisions							
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing				
				Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and related products
A. Receipts, taxable income:								
Gross sales	$84,667,830,163	$505,372,594	$1,881,153,653	$47,877,832,991	$9,483,419,014	$6,162,400,852	$1,388,084,370	$1,017,565,668
Gross profits from sales	*19,692,431,179*	*197,423,668*	*681,117,181*	*12,290,275,656*	*2,052,430,002*	*1,321,675,220*	*284,577,136*	*255,262,046*
Gross profits from operations other than amounts reported as gross sales	7,363,542,704	91,098,421	251,987,959	976,340,466	60,409,914	35,847,668	9,064,230	1,418,163
Interest	3,368,939,898	7,189,885	19,126,046	214,160,732	32,321,099	20,015,667	3,897,513	4,367,511
Miscellaneous receipts	18,620,392,312	25,903,032	76,548,602	748,359,495	94,669,056	58,435,616	12,925,761	7,464,745
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations	1,303,634,640	4,218,020	31,034,217	317,397,183	31,389,863	8,701,345	1,228,331	8,708,935
Interest on Federal, State, and municipal bonds	408,630,372	564,399	7,917,269	87,720,879	6,622,152	9,012,103	695,931	433,191
C. Total compiled receipts [2]	115,732,970,089	634,346,351	2,267,767,746	50,221,811,746	9,708,831,098	6,294,413,251	1,415,896,136	1,039,958,213
D. Statutory deductions:								
Cost of goods sold	64,975,398,984	307,948,926	1,200,036,472	35,587,557,335	7,430,989,012	4,840,725,632	1,103,507,234	762,303,622
Interest paid	3,068,591,300	14,417,970	39,034,084	406,983,449	66,362,182	43,145,101	7,890,796	14,845,600
Taxes paid other than income tax	1,543,516,930	18,856,646	51,146,360	413,582,517	54,992,821	45,231,106	6,808,844	5,054,482
Bad debts	512,969,488	2,886,559	5,359,853	163,577,992	20,117,174	20,414,055	6,457,219	5,076,367
Depreciation	2,493,195,405	24,519,580	124,503,973	1,187,238,615	159,799,725	117,689,109	14,516,024	24,903,793
Depletion	299,349,899	7,458,483	141,938,736	133,580,733	573,207	195,446	3,806	
Miscellaneous deductions	32,145,798,810	174,898,594	390,488,119	7,985,525,673	1,352,164,510	791,815,175	175,716,139	148,379,071
E. Total statutory deductions	105,038,820,816	550,986,758	1,952,507,597	45,878,046,314	9,084,998,631	5,859,215,624	1,314,900,062	960,562,935
F. Compiled net profits	10,694,149,273	83,359,593	315,260,149	4,343,765,432	623,832,467	435,197,627	100,996,074	79,395,278
G. Deduction from net profits to arrive at net income as defined in revenue act:								
Tax-exempt interest and dividends received on capital stock of domestic corporations	1,712,265,012	4,782,419	38,951,486	405,118,062	38,012,015	17,713,448	1,924,262	9,142,126
H. Statutory net income	8,981,884,261	78,577,174	276,308,663	3,938,647,370	585,820,452	417,484,179	99,071,812	70,253,152

I. Net loss for prior year deducted by concerns reporting net income for 1927	244,293,375	6,504,006	12,470,132	100,147,054	11,483,361	34,032,009	7,013,367	4,098,922
J. Statutory net income (H) after deducting net loss for prior year (I)	8,737,590,886	72,073,168	263,838,531	3,838,500,316	574,337,091	383,452,170	92,058,445	66,154,230
K. Total tax	1,130,674,128	9,053,541	34,898,460	507,734,510	75,793,776	50,341,461	12,229,044	8,849,421
L. Compiled net profits (F) after deducting tax (K)	9,563,475,145	74,306,052	280,361,689	3,836,030,922	548,038,691	384,856,166	88,767,030	70,545,857
Cash and stock dividends distributed:[5]								
Cash dividends	5,785,475,573	44,820,343	255,983,161	2,392,688,750	343,280,132	184,005,483	27,708,516	25,443,939
Stock dividends	642,177,901	1,192,384	3,907,350	235,689,913	69,898,298	19,755,167	14,924,663	2,207,768
Total dividends distributed	6,427,653,474	46,012,727	259,890,511	2,628,378,663	413,178,430	203,760,650	42,633,179	27,651,707

Distribution	Industrial divisions—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
A. Receipts, taxable income:							
Gross sales	$1,865,554,521	$1,341,846,975	$1,827,320,325	$6,200,524,496	$1,323,086,703	$15,580,768,558	$1,687,261,509
Gross profits from sales	*481,007,161*	*362,137,433*	*671,703,228*	*1,736,527,405*	*461,765,660*	*4,099,552,138*	*563,698,227*
Gross profits from operations other than amounts reported as gross sales	17,643,512	5,707,343	290,444,836	308,190,284	7,132,545	222,794,730	17,687,241
Interest	11,030,437	7,032,008	7,993,144	24,984,398	6,102,467	85,086,609	11,329,879
Miscellaneous receipts	29,615,897	39,272,854	35,593,674	107,071,944	16,938,492	318,190,537	28,180,919
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	5,969,415	7,920,893	24,360,481	158,560,209	3,849,061	50,125,855	16,582,795
Interest on Federal, State, and municipal bonds	1,928,664	1,585,763	3,314,421	11,321,352	2,720,521	47,846,138	2,240,643
C. Total compiled receipts [2]	1,931,742,446	1,403,365,836	2,189,026,881	6,810,652,683	1,359,829,789	16,304,812,427	1,763,282,986

[1] Fiscal and fractional (part year) returns are included. See p. 1.
[2] Includes net profits from the sale of real estate, stock, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.
[5] Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 14.—*Corporation returns—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups*—Continued

PART 2.—CORPORATIONS REPORTING NET INCOME—Continued

Distribution	Industrial divisions—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
D. Statutory deductions:							
Cost of goods sold	$1,384,547,360	$979,709,542	$1,155,617,097	$4,463,997,091	$861,321,043	$11,481,216,420	$1,123,623,282
Interest paid	21,384,673	19,620,577	21,085,928	55,424,467	11,143,698	131,848,617	14,231,810
Taxes paid other than income tax	23,815,165	14,893,593	19,003,144	71,104,206	12,665,503	147,394,078	12,619,575
Bad debts	11,109,285	3,231,385	16,433,444	21,349,789	5,367,059	43,813,820	10,208,395
Depreciation	44,881,651	46,773,496	44,644,579	238,670,027	56,708,701	406,193,061	32,458,449
Depletion	30,238,384	1,338,272	84,679	75,920,161	2,364,303	22,534,129	328,346
Miscellaneous deductions	282,459,352	204,304,504	706,007,455	1,218,448,109	246,427,043	2,472,566,575	387,237,740
E. Total statutory deductions	1,798,435,870	1,269,871,369	1,962,876,326	6,144,913,850	1,195,997,350	14,705,566,700	1,580,707,597
F. Compiled net profits	133,306,576	133,494,467	226,150,555	665,738,833	163,832,439	1,599,245,727	182,575,389
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	7,898,079	9,506,656	27,674,902	169,881,561	6,569,582	97,971,993	18,823,438
H. Statutory net income	125,408,497	123,987,811	198,475,653	495,857,272	157,262,857	1,501,273,734	163,751,951
I. Net loss for prior year deducted by concerns reporting net income for 1927	4,474,624	3,074,225	3,965,318	8,398,156	1,698,714	14,568,659	7,339,699
J. Statutory net income (H) after deducting net loss for prior year (I)	120,933,873	120,913,586	194,510,335	487,459,116	155,564,143	1,486,705,075	156,412,252
K. Total tax	15,611,798	16,063,362	25,123,328	65,210,503	20,563,697	198,066,290	20,325,669
L. Compiled net profits (F) after deducting tax (K)	117,694,778	117,431,105	201,027,227	600,528,330	143,268,742	1,401,179,437	162,249,720
Cash and stock dividends distributed: [5]							
Cash dividends	95,527,602	58,710,752	133,228,056	457,715,144	82,309,927	927,903,360	56,855,839
Stock dividends	7,044,795	9,704,811	16,661,306	11,933,508	5,154,134	72,830,457	5,575,006
Total dividends distributed	102,572,397	68,415,563	149,889,362	469,648,652	87,464,061	1,000,733,817	62,430,845

Distribution	Industrial divisions—Continued					
	Construction	Transportation and other public utilities	Trade	Service, professional, amusements, hotels, etc.	Finance, banking, insurance, real estate and holding companies, stockbrokers, etc.	Nature of business not given
A. Receipts, taxable income:						
Gross sales	$2,014,746,483		$32,388,724,442			
Gross profits from sales	*375,849,328*		*6,147,765,346*			
Gross profit from operations other than amounts reported as gross sales	322,768,567	$918,126,329	410,037,306	$1,133,644,038	$3,252,539,494	$7,000,124
Interest	13,567,230	186,316,997	109,906,080	20,434,803	2,796,653,931	1,584,194
Miscellaneous receipts	39,511,085	11,276,681,673	558,689,875	1,506,306,975	[3] 4,350,882,509	37,509,096
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations	22,590,566	462,965,392	45,518,141	20,530,624	396,934,023	2,446,474
Interest on Federal, State, and municipal bonds	2,764,432	24,114,961	10,173,046	1,237,817	273,988,206	149,363
C. Total compiled receipts [2]	2,415,948,363	12,868,205,352	33,523,048,890	2,682,154,257	11,070,998,163	48,689,221
D. Statutory deductions:						
Cost of goods sold	1,638,897,155		26,240,959,096			
Interest paid	22,520,591	993,236,082	267,703,230	55,588,695	1,268,372,617	734,591
Taxes paid other than income tax	8,989,920	535,415,915	156,690,395	42,813,108	315,630,332	391,737
Bad debts	9,863,440	18,923,729	152,468,832	10,597,204	149,105,634	186,245
Depreciation	42,735,604	654,802,928	205,346,827	94,536,103	159,043,095	468,680
Depletion	247,716	11,518,914	1,221,395	277,033	2,942,361	164,528
Miscellaneous deductions	496,178,976	8,578,347,370	5,286,097,723	2,212,109,832	[3] 6,982,148,097	40,004,426
E. Total statutory deductions	2,219,433,402	10,792,244,938	32,310,487,498	2,415,921,966	8,877,242,136	41,950,207
F. Compiled net profits	196,514,961	2,075,960,414	1,212,561,392	266,232,291	2,193,756,027	6,739,014
G. Deduction from net profits to arrive at net income as defined in revenue act:						
Tax-exempt interest and dividends received on capital stock of domestic corporations	25,354,998	487,080,353	55,691,187	21,768,441	[4] 670,922,229	2,595,837
H. Statutory net income	171,159,963	1,588,880,061	1,156,870,205	244,463,850	1,522,833,798	4,143,177
I. Net loss for prior year deducted by concerns reporting net income for 1927	9,706,168	12,319,687	39,084,547	11,300,385	52,412,730	348,666
J. Statutory net income (H) after deducting net loss for prior year (I)	161,453,795	1,576,560,374	1,117,785,658	233,163,465	1,470,421,068	3,794,511
K. Total tax	20,078,238	210,877,896	137,351,547	28,625,757	181,705,991	348,183
L. Compiled net profits (F) after deducting tax (K)	176,436,723	1,865,082,518	1,075,209,845	237,606,534	2,012,050,036	3,390,826
Cash and stock dividends distributed: [5]						
Cash dividends	70,098,071	1,415,209,069	522,500,211	125,018,297	924,134,485	3,023,180
Stock dividends	14,120,197	55,840,209	122,680,208	35,674,997	172,919,503	153,140
Total dividends distributed	84,218,268	1,501,049,278	645,180,419	160,693,294	1,099,053,988	3,176,326

[2] Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.
[3] Includes for a limited number of returns the cost of securities purchased for customers.
[4] Includes special nonexpense deductions of life insurance companies. See p. 15.
[5] Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 14.—*Corporation returns—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups*—Continued

PART 3.—CORPORATIONS REPORTING NO NET INCOME

[Income returned for the calendar year ended Dec. 31, 1927] [1]

Distribution	Industrial divisions							
				Manufacturing				
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and related products
A. Receipts, taxable income:								
Gross sales	$22,195,837,948	$118,813,141	$1,308,310,143	$13,054,049,729	$4,128,947,126	$1,479,996,275	$304,793,779	$396,420,358
Gross profits from sales	*3,684,534,288*	*33,513,716*	*281,359,411*	*2,156,620,828*	*368,816,973*	*182,757,296*	*31,042,504*	*92,996,325*
Gross profits from operations other than amounts reported as gross sales	2,056,119,720	16,600,991	147,807,860	136,018,372	8,333,829	7,916,116	799,924	896,620
Interest	620,449,287	2,662,689	15,426,842	101,393,054	32,963,419	3,449,512	1,265,771	1,047,074
Miscellaneous receipts	3,847,163,713	16,621,999	84,723,564	237,631,750	36,219,175	28,399,584	8,522,606	8,843,058
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations	354,441,061	3,945,962	20,717,315	59,695,105	5,819,077	2,306,128	656,977	64,873
Interest on Federal, State, and municipal, bonds	92,195,396	632,589	2,551,658	5,689,455	798,803	471,098	178,791	57,389
C. Total compiled receipts [2]	29,166,207,125	189,277,371	1,579,537,382	13,594,477,465	4,213,081,429	1,522,538,713	316,217,848	407,329,372
D. Statutory deductions:								
Cost of goods sold	18,511,303,660	115,299,425	1,026,950,732	10,897,428,901	3,760,130,153	1,297,238,979	273,751,275	303,424,033
Interest paid	1,306,326,849	16,251,387	69,974,251	270,506,202	66,488,457	25,506,257	4,082,537	13,157,976
Taxes paid other than income tax	470,568,666	8,038,343	37,674,697	143,282,081	16,245,324	12,647,687	1,896,721	3,616,942
Bad debts	301,233,055	2,464,458	4,742,015	78,652,621	14,779,923	8,472,073	4,284,867	3,882,979
Depreciation	853,183,893	9,661,411	106,403,618	400,720,824	46,048,456	29,326,475	3,560,335	9,971,791
Depletion	202,406,048	2,939,078	88,650,943	97,770,400	131,572	87,533	11,531	----------
Miscellaneous deductions	9,546,287,873	91,937,922	468,796,433	2,491,784,515	410,830,303	267,298,412	49,497,404	92,509,875
E. Total statutory deductions	31,191,310,044	246,592,024	1,803,192,689	14,380,145,544	4,314,654,188	1,640,577,416	337,084,670	426,563,596
F. Statutory deficit	2,025,102,919	57,314,653	223,655,307	785,668,079	101,572,759	118,038,703	20,866,822	19,234,224
G. Deduction from net profits to arrive at net income as defined in revenue act:								
Tax-exempt interest and dividends received on capital stock of domestic corporations	446,636,457	4,578,551	23,268,973	65,384,560	6,617,880	2,777,226	835,768	122,262
H. Statutory deficit	2,471,739,376	61,893,204	246,924,280	851,052,639	108,190,639	120,815,929	21,702,590	19,356,486

Cash and stock dividends distributed: [5]								
Cash dividends	641, 312, 732	2, 323, 148	73, 962, 670	209, 952, 374	22, 642, 981	11, 461, 525	1, 575, 888	32, 918, 853
Stock dividends	60, 323, 344	228, 396	1, 374, 441	12, 323, 925	1, 092, 134	1, 178, 843	27, 370	84, 467
Total dividends distributed	701, 636, 076	2, 551, 544	75, 337, 111	222, 276, 299	23, 735, 115	12, 640, 368	1, 603, 258	33, 003, 320

Distribution	Industrial divisions—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
A. Receipts, taxable income:							
Gross sales	$829, 240, 723	$254, 435, 084	$315, 908, 694	$1, 835, 664, 672	$234, 971, 386	$2, 830, 390, 758	$443, 280, 874
Gross profits from sales	*140, 861, 789*	*40, 894, 189*	*106, 519, 906*	*536, 919, 650*	*47, 664, 987*	*511, 012, 846*	*97, 134, 983*
Gross profits from operations other than amounts reported as gross sales	9, 886, 308	1, 154, 722	49, 213, 449	34, 377, 321	1, 621, 955	18, 141, 172	3, 676, 956
Interest	5, 171, 522	7, 352, 074	1, 002, 664	21, 727, 282	668, 873	23, 996, 558	2, 748, 305
Miscellaneous receipts	26, 321, 339	3, 274, 243	10, 813, 761	45, 947, 601	5, 784, 268	48, 931, 352	14, 574, 763
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	3, 853, 794	1, 383, 400	3, 478, 152	31, 361, 317	303, 534	6, 913, 518	3, 554, 335
Interest on Federal, State, and municipal bonds	513, 210	105, 022	66, 812	1, 490, 077	487, 953	1, 439, 403	80, 897
C. Total compiled receipts [2]	874, 986, 896	267, 704, 545	380, 483, 532	1, 970, 568, 270	243, 837, 969	2, 929, 812, 761	467, 916, 130

[1] Fiscal and fractional (part year) returns are included. See p. 1.

[2] Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

[5] Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 14.—*Corporation returns—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups*—Continued

PART 3.—CORPORATIONS REPORTING NO NET INCOME—Continued

Distribution	Industrial division—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
D. Statutory deductions:							
Cost of goods sold	$688, 378, 934	$213, 540, 945	$209, 388, 788	$1, 298, 745, 022	$187, 306, 449	$2, 319, 378, 432	$346, 145, 891
Interest paid	27, 312, 299	9, 929, 179	5, 884, 306	50, 341, 232	5, 659, 330	52, 211, 555	9, 933, 074
Taxes paid other than income tax	15, 234, 739	3, 354, 665	1, 854, 367	44, 250, 342	2, 774, 644	37, 404, 635	4, 002, 015
Bad debts	7, 075, 440	1, 025, 927	5, 206, 185	11, 194, 008	1, 763, 213	16, 529, 638	4, 438, 368
Depreciation	31, 550, 146	9, 887, 653	10, 003, 202	127, 608, 284	11, 496, 837	109, 179, 698	12, 087, 947
Depletion	22, 027, 026	154, 822	70, 882	71, 203, 787	289, 112	3, 710, 388	83, 747
Miscellaneous deductions	173, 336, 150	41, 937, 328	179, 318, 833	444, 743, 216	62, 112, 670	624, 350, 631	145, 849, 693
E. Total statutory deductions	964, 914, 734	279, 830, 519	411, 726, 563	2, 048, 085, 891	271, 402, 255	3, 162, 764, 977	522, 540, 735
F. Statutory deficit	89, 927, 838	12, 125, 974	31, 243, 031	77, 517, 621	27, 564, 286	232, 952, 216	54, 624, 605
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	4, 367, 004	1, 488, 422	3, 544, 964	32, 851, 394	791, 487	8, 352, 921	3, 635, 232
H. Statutory deficit	94, 294, 842	13, 614, 396	34, 787, 995	110, 369, 015	28, 355, 773	241, 305, 137	58, 259, 837
Cash and stock dividends distributed: [5]							
Cash dividends	13, 057, 962	7, 155, 248	4, 520, 708	63, 565, 253	3, 625, 084	28, 979, 120	20, 449, 752
Stock dividends	2, 627, 673	223, 731	737, 569	479, 965	662, 077	3, 942, 256	1, 267, 840
Total dividends distributed	15, 685, 635	7, 378, 979	5, 258, 277	64, 045, 218	4, 287, 161	32, 921, 376	21, 717, 592

Distribution	Industrial divisions—Continued					
	Construction	Transportation and other public utilities	Trade	Service, professional, amusements, hotels, etc.	Finance, banking, insurance, real estate and holding companies, stockbrokers, etc.	Nature of business not given
A. Receipts, taxable income:						
Gross sales	$522,393,857		$7,162,271,078			
Gross profits from sales	*74,778,376*		*1,138,261,957*			
Gross profits from operations other than amounts reported as gross sales	87,972,964	$427,502,793	87,754,025	$355,086,926	$794,137,290	$3,238,499
Interest	3,903,417	45,863,310	20,929,981	4,560,383	[3] 424,355,349	1,354,262
Miscellaneous receipts	25,203,552	1,738,227,546	147,119,838	540,032,495	[3] 1,026,022,721	31,580,248
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations	2,936,484	84,288,567	12,764,879	6,398,906	162,531,014	1,162,829
Interest on Federal, State, and municipal bonds	654,174	1,524,272	1,554,703	403,001	78,885,041	300,503
C. Total compiled receipts [2]	643,064,448	2,297,406,488	7,432,394,504	906,481,711	2,485,931,415	37,636,341
D. Statutory deductions:						
Cost of goods sold	447,615,481		6,024,009,121			
Interest paid	12,170,542	313,634,872	80,985,548	50,477,255	490,212,397	2,114,395
Taxes paid other than income tax	4,098,144	84,578,219	37,850,285	25,191,639	129,005,767	849,491
Bad debts	5,485,461	7,946,640	63,360,833	5,725,096	131,962,742	893,189
Depreciation	17,463,236	138,621,699	53,625,800	48,476,634	77,061,407	1,149,264
Depletion	142,747	9,275,742	748,378	404,409	2,450,817	23,534
Miscellaneous deductions	211,915,578	1,855,008,904	1,519,834,301	886,469,931	[3] 1,979,999,139	40,541,159
E. Total statutory deductions	698,891,189	[3] 2,409,066,076	7,780,414,266	1,016,744,964	2,810,692,269	45,571,023
F. Statutory deficit	55,826,741	111,659,588	348,019,762	110,263,253	324,760,854	7,934,682
G. Deduction from net profits to arrive at net income as defined in revenue act:						
Tax-exempt interest and dividends received on capital stock of domestic corporations	3,590,658	85,812,839	14,319,582	6,801,907	[4] 241,416,055	1,463,332
H. Statutory deficit	59,417,399	197,472,427	362,339,344	117,065,160	566,176,909	9,398,014
Cash and stock dividends distributed: [5]						
Cash dividends	4,981,547	161,683,420	31,022,314	8,698,870	142,823,462	2,252,828
Stock dividends	2,005,609	8,363,749	5,240,129	10,944,173	19,839,440	3,482
Total dividends distributed	6,987,156	170,047,169	36,262,443	19,643,043	162,662,902	2,256,310

[2] Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.
[3] Includes for a limited number of returns the cost of securities purchased for customers.
[4] Includes special nonexpense deductions of life insurance companies. See p. 15.
[5] Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 15.—*Corporation returns—Income statement showing analysis of compiled receipts and statutory deductions; also net profit, net income, tax, and profit after deducting tax; distributed by major industrial groups and expressed as percentages of the total of such receipts as compiled*

ALL CORPORATIONS

[Income returned for the calendar year ended Dec. 31, 1927][1]

Distribution	Industrial divisions										
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing							
				Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and related products	Lumber and wood products	Paper, pulp and products	Printing and publishing
A. Receipts, taxable income:											
Gross sales	73.75	79.60	83.52	95.48	97.78	97.77	97.73	97.70	96.01	95.52	83.41
Gross profits from sales (per cent of gross sales)	*21.88*	*35.30*	*29.92*	*23.71*	*17.79*	*19.69*	*18.64*	*24.63*	*22.08*	*25.25*	*36.31*
Gross profits from operations other than amounts reported as gross sales	6.50	13.10	10.09	1.74	.49	.56	.57	.16	.98	.41	13.22
Interest	2.75	1.20	.89	.39	.47	.30	.30	.37	.58	.86	.35
Miscellaneous receipts	15.51	4.96	3.90	1.55	.94	1.11	1.24	1.13	1.99	2.55	1.81
B. Receipts, tax-exempt income:											
Dividends on capital stock of domestic corporations	1.15	.99	1.34	.59	.27	.14	.11	.61	.35	.56	1.08
Interest on Federal, State, and municipal bonds	.34	.15	.26	.15	.05	.12	.05	.03	.09	.10	.13
C. Total compiled receipts[2]	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
D. Statutory deductions:											
Cost of goods sold	57.62	51.50	58.53	72.84	80.39	78.52	79.52	73.64	73.86	71.41	53.12
Interest paid	3.02	3.73	2.78	1.06	.96	.88	.69	1.93	1.73	1.77	1.05
Taxes paid, other than income tax	1.39	3.27	2.29	.87	.51	.74	.50	.60	1.39	1.09	.81
Bad debts	.56	.65	.25	.38	.25	.37	.62	.62	.65	.25	.84
Depreciation	2.31	4.16	5.91	2.49	1.48	1.88	1.01	2.41	2.72	3.39	2.13
Depletion	.35	1.27	6.06	.36	----------	----------	----------	----------	1.86	.09	----------
Miscellaneous deductions	28.77	32.03	22.69	16.42	12.66	13.55	13.00	16.64	16.24	14.74	34.46
E. Total statutory deductions	94.02	96.61	98.51	94.42	96.25	95.94	95.37	95.84	98.45	92.73	92.41
F. Compiled net profits	5.98	3.39	1.49	5.58	3.75	4.06	4.63	4.16	1.55	7.26	7.59
G. Deduction from net profits to arrive at net income as defined in revenue act:											
Tax-exempt interest and dividends received on capital stock of domestic corporations	24.90	33.55	107.14	13.22	8.55	6.46	3.44	15.40	28.27	9.06	16.02
H. Statutory net income	75.10	66.45	[3] 7.14	86.78	91.45	93.54	96.56	84.60	71.73	90.94	83.98
I. Net loss for prior year deducted by concerns reporting net income for 1927	2.82	23.31	21.07	2.82	2.20	10.73	8.76	6.81	10.32	2.53	2.03
J. Statutory net income (H) after deducting net loss for prior year (I)	72.28	43.14	[3] 28.21	83.96	89.25	82.81	87.80	77.79	61.41	88.41	81.95
K. Total tax	13.04	28.08	58.97	14.29	14.51	15.87	12.26	14.71	35.99	13.24	12.89
L. Compiled net profits (F) after deducting tax (K)	86.56	71.92	41.03	85.71	85.49	84.13	84.74	85.29	64.01	86.76	87.11

Distribution	Industrial divisions—Continued									
	Manufacturing—Continued									
	Chemicals and allied substances	Stone, clay, and glass	Metal and metal products	All other manufacturing	Construction	Transportation and other public utilities	Trade	Service, professional, amusements, hotels, etc.	Finance, banking, insurance, real estate and holding companies, stock-brokers, etc.	Nature of business not given
A. Receipts, taxable income:										
Gross sales	91.49	97.15	95.71	95.49	82.94	----------	96.57	----------	----------	----------
Gross profits from sales (per cent of gross sales)	*28.23*	*32.70*	*25.07*	*31.01*	*17.76*	----------	*18.42*	----------	----------	----------
Gross profits from operations other than amounts reported as gross sales	3.90	.55	1.26	.96	13.43	8.87	1.22	41.48	29.85	11.86
Interest	.53	.42	.57	.63	.57	1.53	.32	.70	23.76	3.40
Miscellaneous receipts	1.78	1.42	1.91	1.92	2.12	85.82	1.72	57.02	[3] 39.66	80.04
B. Receipts, tax-exempt income:										
Dividends on capital stock of domestic corporations	2.16	.26	.30	.90	.83	3.61	.14	.75	4.13	4.18
Interest on Federal, State, and municipal bonds	.14	.20	.25	.10	.11	.17	.03	.05	2.60	.52
C. Total compiled receipts [2]	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
D. Statutory deductions:										
Cost of goods sold	65.57	65.39	71.72	65.87	68.21	----------	78.78	----------	----------	----------
Interest paid	1.20	1.05	.96	1.08	1.13	8.62	.85	2.96	12.97	3.30
Taxes paid, other than income tax	1.31	.96	.96	.75	.43	4.09	.48	1.89	3.28	1.44
Bad debts	.37	.44	.31	.66	.50	.18	.53	.45	2.07	1.25
Depreciation	4.17	4.25	2.68	2.00	1.97	5.23	.63	3.99	1.74	1.87
Depletion	1.68	.17	.14	.02	.01	.14	.01	.02	.01	.22
Miscellaneous deductions	18.97	19.24	16.12	23.89	23.15	68.79	16.61	86.34	[3] 66.11	93.30
E. Total statutory deductions	93.27	91.50	92.89	94.27	95.40	87.05	97.89	95.65	86.21	101.38
F. Compiled net profit	6.73	8.50	7.11	5.73	4.60	12.95	2.11	4.35	13.79	[3] 1.38
G. Deduction from net profits to arrive at net income as defined in revenue act:										
Tax-exempt interest and dividends received on capital stock of domestic corporations	34.27	5.40	7.78	17.55	20.57	29.17	8.10	18.32	[4] 48.81	339.49
H. Statutory net income	65.73	94.60	92.22	82.45	79.43	70.83	91.90	81.68	51.19	[5] 439.49
I. Net loss for prior year deducted by concerns reporting net income for 1927	1.42	1.25	1.06	5.74	6.90	.63	4.52	7.25	2.81	29.16
J. Statutory net income (H) after deducting net loss for prior year (I)	64.31	93.35	91.16	76.71	72.53	70.20	87.38	74.43	48.38	[5] 468.65
K. Total tax	11.02	15.09	14.49	15.89	14.27	10.74	15.89	18.35	9.72	29.12
L. Compiled net profits (F) after deducting tax (K)	88.98	84.91	85.51	84.11	85.73	89.26	84.11	81.65	90.28	[5] 129.12

[1] Fiscal and fractional (part year) returns are included. See p. 1.

[2] Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

[3] Includes for a limited number of returns the cost of securities purchased for customers.

[4] Includes special nonexpense deductions of life insurance companies.

[5] Deficit.

TABLE 16.—*Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax; also inactive corporations reporting no income data*

[Income returned for the calendar year ended Dec. 31, 1927 [1]]

Serial No.	Industries	Total number of returns	Corporations reporting net income					Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
			Number of returns	Gross income	Net income	Net loss for prior year	Income tax	Number of returns	Gross income	Deficit	
	Agriculture and related industries:										
1	Farming—Cotton, grain, stock; horticulture and all other farming, including lessors	8,454	3,903	$531,283,594	$63,525,363	$5,467,612	$7,243,682	3,805	$149,612,118	$52,790,173	746
2	Related industries—Forestry, fishing, ice harvesting, and other related industries, including holders and lessors	1,451	542	102,498,358	15,051,811	1,036,394	1,809,859	655	39,032,664	9,103,031	254
	Total agriculture and related industries	9,905	4,445	633,781,952	78,577,174	6,504,006	9,053,541	4,460	188,644,782	61,893,204	1,000
	Mining and quarrying:										
3	Metal mining—Iron, copper, lead, zinc, gold, silver, quicksilver, etc	1,751	310	536,296,495	73,011,449	2,496,706	9,476,437	818	354,811,698	33,606,677	623
	Nonmetal mining—										
4	Coal, bituminous and anthracite, peat, coke, etc	3,471	1,087	784,792,154	61,555,783	2,939,187	7,764,569	2,014	632,526,997	81,858,294	340
5	Oil and gas	4,819	1,606	483,934,035	63,660,684	5,605,759	7,612,281	2,420	486,320,300	95,164,820	793
6	Other minerals—Asbestos, clay, granite, precious and semiprecious stones, salt mines, etc	2,300	1,103	398,109,546	56,803,291	977,623	7,382,331	986	75,892,150	19,239,299	211
7	Mining and quarrying, n. e. s.,[2] lessors and holders	6,178	1,126	56,718,247	21,277,456	450,857	2,662,842	1,536	27,434,579	17,055,190	3,516
	Total mining and quarrying	18,519	5,232	2,259,850,477	276,308,663	12,470,132	34,898,460	7,804	1,576,985,724	246,924,280	5,483
	Manufacturing:										
	Food products, beverages, and tobacco—										
8	Bakery and confectionery products	3,286	1,887	1,301,450,345	113,818,015	2,199,599	14,793,251	1,271	258,643,414	15,649,990	128
9	Canned products—Fish, fruit, and vegetables, poultry, etc	1,745	846	646,632,847	51,252,398	1,231,802	6,526,956	787	139,240,464	16,888,387	112
10	Mill products—Bran, flour, feed, etc	1,463	912	1,272,923,295	42,152,645	1,475,972	5,209,040	481	213,569,106	5,550,050	70
11	Packing-house products—Fresh meats, ham, lard, bacon, meat canning, by-products, etc	692	425	1,927,172,026	28,805,185	597,274	3,733,984	257	3,064,943,811	20,866,678	10

12	Sugar—Beet, cane, maple, and products	220	98	791,079,470	34,917,569	1,991,653	4,432,214	102	131,918,363	18,452,544	20
13	Soft drinks—Wine, cereal, beverages, mineral water, brewing and distilling	5,512	3,690	2,235,424,295	129,278,361	3,041,177	16,398,290	1,623	301,989,541	14,747,080	199
14	Tobacco, cigarettes, cigars, snuff, etc	2,161	1,113	349,749,781	60,821,711	618,669	7,955,069	940	78,452,450	13,561,264	108
15	Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc., food products, n. e. s.[2]	445	261	1,177,776,887	124,774,568	327,215	16,744,972	169	23,525,477	2,474,646	15
	Total food products, beverages, and tobacco	15,524	9,232	9,702,208,946	585,820,452	11,483,361	75,793,776	5,630	4,212,282,626	108,190,639	662
	Textiles and textile products—										
16	Cotton goods—Dress goods, plain cloth, etc., napping and dyeing	998	672	1,204,844,841	102,107,690	16,473,884	11,457,894	308	196,392,244	26,265,737	18
17	Woolen and worsted goods—Wool yarn, wool carpets, wool pulling, etc	597	305	502,062,702	24,788,251	3,485,515	2,787,085	266	185,148,572	16,058,073	26
18	Silk and rayon goods—Silk fabrics, spinning, etc	831	403	558,082,099	60,989,845	1,397,927	7,960,751	408	268,659,853	15,222,579	20
19	Carpets, floor coverings, composition floor covering, tapestries, etc	126	65	174,323,150	15,321,616	35,594	2,040,113	58	35,658,108	2,825,609	3
20	Textiles, n. e. s.,[2] cord, felt, fur, hospital and surgical supplies, linen, and other textiles, etc	3,350	2,083	1,311,184,145	90,374,693	8,541,433	10,696,395	1,219	260,208,018	23,321,112	48
21	Clothing—Custom made, factory made, coats, underwear, millinery, and clothing, n. e. s.[2]	6,768	3,998	1,903,386,180	82,747,575	2,698,093	10,151,183	2,650	471,703,261	27,203,323	120
22	Knit goods—Sweaters, hosiery, etc	1,181	714	631,518,031	41,154,479	1,399,563	5,245,010	434	104,29[illegible],559	9,919,496	33
	Total textiles and textile products	13,851	8,240	6,285,401,148	417,484,179	34,032,069	50,341,461	5,343	1,522,067,615	120,815,929	268
	Leather and leather products—										
23	Boots, shoes, slippers, etc	1,294	741	909,373,174	65,683,624	4,661,051	8,123,837	512	194,498,192	12,768,770	41
24	Other leather products—Gloves, saddlery, harness, trunks, finishing and tanning leather, etc	1,117	707	505,827,031	33,388,188	2,352,316	4,105,207	391	121,540,865	8,933,820	19
	Total leather and leather products	2,411	1,448	1,415,200,205	99,071,812	7,013,367	12,229,044	903	316,039,057	21,702,590	60
	Rubber and related products—										
25	Tires and tubes, etc	175	64	828,353,765	51,398,483	3,482,962	6,430,817	96	372,652,086	15,275,682	15
26	Other rubber goods—Boots, shoes, hose, and artificial rubber	354	210	168,914,842	15,929,818	432,830	2,056,473	128	25,447,209	3,006,440	16
27	Bone, celluloid, and ivory products	126	61	42,256,415	2,924,851	183,130	362,131	60	9,172,688	1,074,364	5
	Total rubber and related products	655	335	1,039,525,022	70,253,152	4,098,922	8,849,421	284	407,271,983	19,356,486	36

[1] Fiscal and fractional (part year) returns are included. See p. 1.

[2] N. e. s., not elsewhere specified.

TABLE 16.—*Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax; also inactive corporations reporting no income data*—Continued

Serial No.	Industries	Total number of returns	Corporations reporting net income					Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
			Number of returns	Gross income	Net income	Net loss for prior year	Income tax	Number of returns	Gross income	Deficit	
	Manufacturing—Continued.										
	Lumber and wood products—										
28	Sawmill and planing-mill products	3,627	1,769	$934,594,882	$62,232,927	$2,243,019	$7,806,150	1,683	$545,308,859	$56,539,679	175
29	Other wood products—Carriages and wagons, furniture, baskets, etc	4,189	2,409	995,218,900	63,175,570	2,231,605	7,805,648	1,670	329,164,827	37,755,163	110
	Total lumber and wood products	7,816	4,178	1,929,813,782	125,408,497	4,474,624	15,611,798	3,353	874,473,686	94,294,842	285
30	Paper, pulp, and products	2,083	1,586	1,401,780,073	123,987,811	3,074,225	16,063,362	642	267,599,523	13,614,396	55
31	Printing and publishing	10,679	6,734	2,185,712,460	198,475,653	3,965,318	25,123,328	3,629	380,416,720	34,787,995	316
	Chemicals and allied substances—										
32	Petroleum and mineral oil refining	633	267	3,438,864,453	157,388,266	2,861,365	20,811,404	310	1,598,042,967	66,938,341	56
33	Chemicals proper, acids, compounds, etc	412	230	835,035,391	84,774,345	323,492	11,347,923	162	24,917,329	4,648,711	20
34	Allied chemical substances—Drugs, oils, paints, soaps, and other chemical substances, n. e. s.[2]	5,906	3,298	2,439,116,572	248,117,091	4,617,087	31,977,384	2,317	276,323,606	31,678,703	291
35	Fertilizers	278	165	86,314,915	5,577,570	596,212	629,953	103	69,794,291	7,103,260	10
	Total chemicals and allied substances	7,229	3,960	6,799,331,331	495,857,272	8,398,156	64,766,664	2,892	1,969,078,193	110,369,015	377
36	Stone, clay, glass, and related products	4,682	2,587	1,357,109,268	157,262,857	1,698,714	20,563,697	1,876	243,350,016	28,355,773	219
	Metal products and processes—										
37	Iron and steel—Products of blast furnaces, rolling mills, foundries, etc	3,066	1,879	4,097,866,731	247,521,543	3,187,239	32,598,705	1,083	681,449,862	36,664,165	104
38	Locomotives and railroad equipment	200	119	418,409,371	36,579,126	530,250	4,840,900	72	36,209,921	4,144,734	9
39	Motor vehicles, complete or parts	1,167	520	3,758,737,432	397,988,234	1,203,267	53,470,377	595	883,830,260	77,467,572	52
40	Factory machinery—Food production machinery, leather, metal, paper, printing, textile, and woodworking machinery	1,369	778	548,259,277	70,555,205	622,810	8,923,249	545	111,960,286	11,010,064	46
41	Agriculture machinery and equipment	487	266	539,230,976	76,518,606	761,523	10,128,170	186	53,459,584	5,027,269	35
42	Electrical machinery and equipment	1,168	649	1,140,097,332	118,634,485	595,790	15,832,721	471	95,013,185	9,863,399	48
43	Miscellaneous machinery—Building and construction, gas, and mining machinery and equipment	2,863	1,556	1,221,043,747	116,380,012	1,595,243	15,223,111	1,190	259,552,638	23,135,689	117

44	Household equipment, etc	1,000	535	551,346,321	72,746,413	319,492	9,696,691	427	83,510,617	12,027,279	38
45	Office equipment, etc	344	188	361,476,530	52,928,570	408,463	7,003,241	137	60,113,301	4,817,875	19
46	Metal building material and equipment	1,505	788	705,167,505	62,748,869	1,267,061	8,145,446	678	125,132,587	11,986,931	39
47	Hardware, tools, etc	2,073	1,111	798,938,555	106,728,093	1,810,394	13,927,594	866	204,985,407	14,777,143	96
48	Precious-metal products and processes, jewelry, etc	947	572	333,363,748	24,830,498	434,126	3,200,674	365	66,993,908	7,100,353	10
49	Other metals, products, and processes, combinations of foundry and machine shop	4,190	2,451	1,783,028,764	117,114,080	1,833,001	15,075,411	1,612	266,161,802	23,282,664	127
	Total metal products and processes	20,379	11,412	16,256,966,289	1,501,273,734	14,568,659	198,066,290	8,227	2,928,373,358	241,305,137	740
	Miscellaneous manufacturing—										
50	Radios, complete or parts	371	137	94,577,363	9,736,375	1,726,915	1,048,956	206	37,585,178	7,290,926	28
51	Airplanes, musical instruments, optical goods, canoes, manufacturing, n. e. s.[2]	7,735	3,971	1,666,464,980	154,015,576	5,612,784	19,276,713	3,211	430,250,055	50,968,911	553
	Total miscellaneous manufacturing	8,106	4,108	1,761,042,343	163,751,951	7,339,699	20,325,669	3,417	467,835,233	58,259,837	581
	Grand total manufacturing	93,415	53,620	50,134,090,867	3,938,647,370	100,147,054	507,734,510	36,196	13,588,788,010	851,052,639	3,599
	Construction:										
52	Building and construction above ground—Installing machinery, moving, wrecking, razing, etc	11,450	6,600	1,222,239,507	70,436,842	3,366,913	7,917,818	4,209	321,565,920	26,951,775	641
53	Other construction underground and on surface—Bridge building, water-front construction, related industries, etc	5,899	3,349	1,124,010,789	98,089,438	6,162,689	11,847,967	1,958	261,348,869	25,972,039	592
54	Ship building and repairing	260	122	66,933,635	2,633,683	176,566	312,453	114	59,495,485	6,493,585	24
	Total construction	17,609	10,071	2,413,183,931	171,159,963	9,706,168	20,078,238	6,281	642,410,274	59,417,399	1,257
	Transportation and other public utilities:										
	Transportation and related activities:										
55	Steam railroads	666	305	6,164,695,041	592,135,938	936,549	79,753,275	301	985,489,731	66,171,282	60
56	Electric railways, Pullman cars; refrigerator, stock, poultry, and fruit cars, and lessors	955	480	793,978,748	138,661,447	1,144,713	18,489,321	326	214,055,602	25,398,050	149
57	Water transportation and related branches—Ocean and fresh-water lines, canals, docking, drawbridge operating, lighterage, salvaging, piloting, wharfing, and lessors	1,867	1,007	275,870,414	40,941,111	1,150,935	5,196,788	692	131,836,342	25,913,152	168
58	Aerial transportation	160	54	2,831,168	570,924	19,851	67,609	82	1,865,518	750,199	24
59	Auto bus lines, taxicabs, and sightseeing companies	2,083	1,006	135,845,114	9,156,029	618,921	991,342	941	75,131,216	10,319,979	136
60	Cartage and storage, food storage, packing and shipping, and other local transportation and related industries n. e. s.[2]	7,205	4,396	815,342,661	46,304,738	1,468,056	5,167,114	2,407	156,876,126	17,813,396	402
	Total transportation and related activities	12,936	7,248	8,188,563,146	827,770,187	5,339,025	109,665,449	4,749	1,565,254,535	146,366,058	939

[2] N. e. s., not elswhere specified.

TABLE 16.—*Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax; also inactive corporations reporting no income data*—Continued

Serial No.	Industries	Total number of returns	Corporations reporting net income					Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
			Number of returns	Gross income	Net income	Net loss for prior year	Income tax	Number of returns	Gross income	Deficit	
	Transportation and related activities—Con.										
	Other public utilities:										
61	Electric light and power companies, and combined electric-light and gas companies	1,763	1,145	$1,477,760,646	$272,629,510	$4,077,042	$36,067,471	319	$380,189,015	$23,690,240	299
62	Gas companies, artificial and natural	590	390	571,840,502	96,629,626	102,066	12,980,946	165	16,163,506	2,766,850	35
63	Telephone and telegraph companies	4,468	3,187	1,770,217,827	259,718,989	2,146,650	34,681,275	944	11,081,122	2,065,407	327
64	Radio broadcasting companies	97	30	66,121,400	9,898,929	10,034	1,321,953	58	7,241,897	1,181,127	9
65	Water companies	1,668	1,121	76,289,933	18,109,680	61,932	2,266,861	362	12,114,418	2,631,642	185
66	All other public utilities—Terminal stations, pipe lines, toll bridges and toll roads, irrigation systems, etc	1,400	734	693,296,937	104,193,140	582,938	13,893,941	385	303,837,723	18,771,103	281
	Total public utilities	9,976	6,607	4,655,527,245	761,109,874	6,980,662	101,212,447	2,233	730,627,681	51,106,369	1,136
	Total transportation and other public utilities	22,912	13,855	12,844,090,391	1,588,880,061	12,319,687	210,877,896	6,982	2,295,882,216	197,472,427	2,075
	Trade:										
67	Wholesale	23,496	15,215	12,776,213,940	311,280,023	17,114,800	36,870,443	7,878	2,950,358,679	104,548,363	403
68	Retail	67,358	40,087	13,857,074,539	599,252,675	13,167,377	71,951,862	25,857	2,861,017,376	167,818,677	1,444
69	Wholesale and retail	10,020	6,707	3,455,664,800	117,650,987	3,119,128	14,169,673	3,213	802,144,787	33,037,556	100
70	Commission	6,649	3,891	1,667,615,173	59,139,001	2,746,942	6,933,359	2,578	366,343,446	19,954,112	180
71	All other trade—Auto wreckers, film exchange, pneumatic tubes, trading stamps, garages for storage, repair service, etc	14,837	8,847	1,756,307,392	69,547,519	2,936,300	7,426,210	5,405	450,975,513	36,981,236	585
	Total trade	122,360	74,747	33,512,875,844	1,156,870,205	39,084,547	137,351,547	44,931	7,430,839,801	362,339,344	2,682
	Service:										
72	Domestic service—Laundries, hotels, restaurants, etc	10,953	5,894	1,083,845,290	72,896,324	4,264,726	8,269,891	4,673	479,388,926	51,381,104	386
	Amusements:										
73	Theaters, legitimate, vaudeville, etc	1,008	515	190,247,997	19,657,067	1,790,776	2,316,838	397	39,598,387	7,829,293	96
74	Motion-picture producers	293	116	191,384,749	16,246,861	461,194	2,100,212	130	48,040,848	8,214,631	47
75	Motion-picture theaters	2,158	1,263	255,798,377	27,225,174	1,160,240	3,296,329	827	89,972,756	8,273,792	68

76	Other amusements—Circuses, golf links, race tracks, and pleasure resorts, etc.	4,098	1,831	135,094,150	17,732,237	940,600	2,051,977	1,750	64,560,189	12,634,044	517
	Total amusements	7,557	3,725	772,525,273	80,861,339	4,352,810	9,765,356	3,104	242,172,180	36,951,760	728
77	Professional service—Curative, educational, engineering, legal, etc	6,456	3,490	247,957,474	32,570,322	1,120,016	3,741,119	2,192	69,031,580	13,087,863	774
78	Business service—Detective bureaus, trade shows, mimeographing, publishing directories, electrical advertising, etc	4,857	2,795	467,170,142	47,269,049	859,677	5,820,435	1,648	77,702,872	9,313,960	414
79	Other service, n. e. s.[2] Auto camps, cemeteries, boards of trade, newspaper syndicates, photographers; concessionaires amusement, cloakroom, etc	4,370	2,383	109,418,261	10,866,816	703,156	1,028,956	1,242	37,783,143	6,330,473	745
	Total service	34,193	18,287	2,680,916,440	244,463,850	11,300,385	28,625,757	12,859	909,078,710	117,065,160	3,047
	Finance:										
	Banking and related industries—										
80	National banks	8,223	5,516	1,039,214,631	161,261,605	2,297,125	19,919,832	2,409	256,349,638	32,108,733	298
81	State and private banks, savings banks, loan and trust companies	20,024	13,628	1,784,791,629	284,612,145	3,105,455	35,495,228	4,671	273,310,892	51,352,335	1,725
82	Stock and bond brokers, investment bankers	1,844	1,256	2,451,568,661	104,444,332	3,373,360	13,404,822	515	422,389,889	21,656,665	73
83	Financing retail sales of automobiles, pianos, radios, etc	898	610	51,296,150	11,094,965	228,655	1,350,779	251	12,751,713	4,600,837	37
84	Real estate and holding companies—Realty development, holding or leasing, realty trust, securities, etc	86,493	43,928	2,273,474,825	517,274,144	27,254,496	58,722,706	31,697	846,564,156	320,324,284	10,868
	Total banking and related industries	117,482	64,938	7,600,345,896	1,078,687,161	36,259,001	128,893,367	39,543	1,811,396,288	430,042,854	13,001
	Insurance companies—										
85	Life insurance—Mutual or stock companies	540	435	724,600,444	137,036,301	24,834	17,075,835	97	5,855,215	669,839	8
86	Other insurance—Accident, casualty, fire, marine, title, etc	1,498	860	1,345,383,782	117,388,218	12,574,310	13,019,065	492	334,769,070	62,375,358	146
	Total insurance companies	2,038	1,295	2,069,984,226	254,424,519	12,599,144	30,094,900	589	340,624,285	63,045,197	154
	Other finance—										
87	Loan companies—Building and loan associations, mortgages, note or pawn brokers, insurance agents, promoters, stock syndicates, foreign exchange and finance, n. e. s.[2]	17,905	11,867	1,126,679,835	189,722,118	3,551,585	22,717,724	4,430	255,025,801	73,088,858	1,588
	Total finance	137,425	78,100	10,797,009,957	1,522,833,798	52,412,730	181,705,991	44,582	2,407,046,374	536,176,909	14,743
88	Nature of business not given	18,693	1,492	48,539,858	4,143,177	348,666	348,188	1,731	37,335,858	9,398,011	15,470
	Grand total	475,031	259,849	115,324,339,717	8,934,884,261	244,293,375	1,130,674,128	165,826	29,074,011,729	2,471,739,376	49,356

[2] N. e. s., not elsewhere specified.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*

[Income returned for the calendar year ended Dec. 31, 1927] [1]

AGRICULTURE AND RELATED INDUSTRIES

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income [2]	Net income	Tax	Number of returns	Gross income	Deficit	
Alabama	67	36	$1,401,977	$205,078	$16,302	24	$434,441	$83,176	7
Alaska	14	4	408,685	44,626	4,896	7	43,709	62,193	3
Arizona	119	61	5,187,520	897,503	88,220	45	1,607,086	519,240	13
Arkansas	124	49	4,709,303	250,863	14,814	64	1,248,385	2,214,820	11
California	1,325	606	58,209,175	9,535,343	1,054,360	643	30,266,695	10,472,515	76
Colorado	334	183	10,491,163	1,444,769	139,659	116	1,791,271	1,038,167	35
Connecticut	97	49	10,936,988	1,160,265	136,874	39	1,192,124	391,647	9
Delaware	36	16	496,654	132,575	14,633	19	860,403	95,364	1
District of Columbia	15	6	977,890	72,656	8,355	7	244,066	92,474	2
Florida	390	141	11,689,841	1,163,988	121,058	211	6,041,942	2,743,293	38
Georgia	168	63	2,088,812	195,191	11,431	96	2,340,498	562,332	9
Hawaii	60	34	40,157,148	7,191,222	957,745	24	3,505,222	487,498	2
Idaho	170	75	4,631,175	350,995	22,548	72	3,397,831	788,203	23
Illinois	258	124	9,379,654	814,888	83,770	105	6,204,966	1,806,311	29
Indiana	146	67	2,076,039	318,261	29,472	65	903,114	335,944	14
Iowa	157	80	5,867,989	314,537	29,233	56	1,737,395	228,522	21
Kansas	50	26	1,757,970	69,784	2,243	19	514,367	100,958	5
Kentucky	54	26	1,618,018	111,812	10,914	23	3,284,468	174,079	5
Louisiana	256	80	16,341,030	1,320,973	157,361	154	4,632,872	2,985,705	22
Maine	124	63	4,539,319	893,875	94,721	51	1,443,526	646,133	10
Maryland	66	26	1,277,510	149,396	14,834	32	478,861	147,737	8
Massachusetts	294	156	151,729,342	23,417,595	3,114,482	122	5,971,473	1,673,382	16
Michigan	280	121	10,649,237	1,247,189	135,887	121	2,030,249	691,140	38
Minnesota	288	103	8,480,623	752,103	76,686	131	2,951,578	2,071,148	54
Mississippi	62	31	2,999,418	312,400	21,615	28	3,462,073	422,672	3
Missouri	181	63	5,342,069	496,330	54,943	87	2,185,458	1,641,498	31
Montana	371	189	8,308,856	896,829	70,454	127	3,841,668	651,673	55
Nebraska	101	68	4,476,887	583,777	59,875	32	3,592,626	315,194	1
Nevada	56	32	2,593,671	257,094	25,624	23	1,746,441	561,893	1
New Hampshire	28	12	786,996	94,430	1,138	14	298,977	57,350	2
New Jersey	192	91	8,762,978	410,816	27,847	90	3,780,175	6,000,023	11
New Mexico	89	45	3,451,348	655,286	63,066	34	1,245,241	352,866	10

New York	535	206	75,588,564	3,026,438	265,057	281	26,362,454	5,536,862	48
North Carolina	105	27	905,022	159,858	10,067	69	1,296,360	315,360	9
North Dakota	102	34	506,717	46,843	1,994	57	806,929	564,651	11
Ohio	283	153	12,394,537	938,355	85,704	113	5,933,118	1,258,841	17
Oklahoma	52	17	1,096,837	338,866	34,634	32	2,702,352	244,982	3
Oregon	359	141	16,380,881	1,302,029	109,240	162	7,512,545	1,572,695	56
Pennsylvania	214	93	25,419,276	1,328,478	103,317	107	2,959,050	1,000,943	14
Rhode Island	18	8	426,675	41,276	3,319	8	380,798	75,904	2
South Carolina	104	37	1,530,229	314,175	33,704	52	1,786,052	232,294	15
South Dakota	77	24	1,234,756	53,564	2,014	42	321,284	143,711	11
Tennessee	99	37	3,752,104	349,651	25,051	53	4,333,855	1,463,371	9
Texas	299	151	11,861,266	2,371,095	257,178	130	3,426,841	1,003,098	18
Utah	188	108	8,258,343	655,183	68,867	60	1,812,746	429,410	20
Vermont	29	14	904,022	13,729	67	12	293,286	85,328	3
Virginia	138	52	2,466,683	179,360	9,262	72	2,750,125	588,048	14
Washington	603	231	44,537,846	7,696,929	933,471	276	16,416,645	4,745,990	96
West Virginia	86	51	1,349,369	259,138	21,303	28	508,078	91,896	7
Wisconsin	380	149	14,058,631	2,240,806	273,914	165	3,780,281	1,704,982	66
Wyoming	262	186	9,284,909	1,498,961	150,315	60	1,982,782	419,688	16
Total	9,905	4,445	633,781,952	78,577,174	9,053,541	4,460	188,644,782	61,893,204	1,000
1926 [1]	10,688	4,698	615,141,114	70,811,571	8,175,458	5,990	249,342,235	55,665,126	----------
1925 [1]	9,904	4,662	572,214,939	76,861,952	8,604,382	5,242	221,339,684	59,214,954	----------
1924 [1]	9,758	4,530	566,071,853	64,229,810	6,732,877	5,228	243,661,362	62,497,807	----------
1923 [1]	9,360	3,914	605,393,833	92,201,206	9,790,743	5,446	168,179,305	49,930,333	----------
1922 [1]	9,092	4,000	484,597,004	62,900,621	6,622,011	5,092	220,800,753	56,091,157	----------
1921 [1]	8,724	3,146	371,039,406	40,718,192	6,001,962	5,578	304,559,049	88,562,898	----------
1920 [1]	9,186	3,874	512,985,173	71,480,276	17,170,264	5,312	212,064,745	66,139,680	----------
MINING AND QUARRYING									
Alabama	159	61	$18,595,621	$2,245,565	$279,994	69	$11,592,171	$992,567	29
Alaska	33	2	(2)	(2)	(2)	10	251,062	163,590	21
Arizona	368	30	20,954,751	204,111	25,512	75	917,674	2,042,545	263
Arkansas	134	54	11,767,742	1,241,232	148,370	70	5,009,674	1,197,783	10
California	1,696	415	110,987,696	24,380,681	3,141,356	757	49,598,139	24,038,407	524
Colorado	1,101	192	86,626,411	7,519,596	983,449	399	15,336,880	6,030,720	510
Connecticut	48	17	3,462,591	585,528	75,241	26	11,088,283	425,494	5
Delaware	60	16	8,944,483	899,348	118,385	26	26,078,255	1,751,842	18
District of Columbia	33	9	1,904,702	758,523	101,323	12	631,471	150,384	12
Florida	76	23	3,400,315	303,747	35,831	42	3,276,535	966,557	11
Georgia	53	24	5,745,793	861,040	108,559	20	1,014,790	335,767	9
Hawaii	1	----------	----------	----------	----------	1	(2)	(2)	----------
Idaho	623	40	6,411,990	1,654,235	218,935	70	2,706,644	990,387	513
Illinois	531	195	106,129,463	7,791,695	970,894	250	61,151,678	8,820,095	86
Indiana	351	153	44,221,867	2,799,253	324,214	138	21,090,655	3,193,614	60
Iowa	184	56	3,907,450	248,706	15,369	77	5,302,016	1,040,818	51

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43–45. Fiscal and fractional (part year) returns are included.

[2] Gross income corresponds to total income as reported on the face of the return plus the cost of goods sold.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*—Continued

MINING AND QUARRYING—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Kansas	362	133	$15,865,961	$1,986,929	$244,845	185	$129,393,794	$6,853,869	44
Kentucky	533	215	51,285,924	5,098,053	605,817	242	18,543,992	2,593,178	76
Louisiana	218	86	5,243,432	1,190,438	122,124	92	4,669,069	1,856,943	40
Maine	60	19	1,857,912	315,402	39,014	26	1,339,457	1,189,630	15
Maryland	107	35	17,392,063	3,633,330	474,218	58	4,236,391	2,396,402	14
Massachusetts	271	65	47,059,241	7,508,076	982,688	123	24,738,327	4,579,932	83
Michigan	220	79	29,910,929	6,094,893	801,852	93	15,406,679	1,783,932	48
Minnesota	320	102	14,991,448	3,240,224	373,498	114	5,838,626	1,480,928	104
Mississippi	21	10	564,074	59,863	5,591	9	245,578	51,110	2
Missouri	482	116	28,701,117	3,611,386	444,117	244	30,789,334	4,167,191	122
Montana	536	78	6,760,205	868,635	69,364	144	2,629,348	2,748,655	314
Nebraska	38	15	5,230,305	376,347	41,910	11	207,444	38,910	12
Nevada	349	27	763,852	38,958	1,874	81	1,528,453	1,395,917	241
New Hampshire	17	1	(2)	(2)	(2)	9	418,890	30,138	7
New Jersey	136	60	19,716,736	2,601,467	338,259	55	4,753,403	485,668	21
New Mexico	122	22	4,128,106	449,329	50,344	30	214,861	567,334	70
New York	891	250	578,992,373	75,909,382	10,012,379	428	408,261,167	46,714,818	213
North Carolina	58	20	2,604,037	237,667	29,456	21	1,607,181	322,894	17
North Dakota	46	10	605,325	86,760	10,779	15	754,177	58,522	21
Ohio	844	345	147,476,142	9,909,865	1,166,435	426	121,389,480	10,643,150	73
Oklahoma	1,096	413	146,418,522	14,796,507	1,839,326	538	75,256,152	20,543,150	145
Oregon	210	30	1,628,523	138,015	9,474	52	910,496	387,706	128
Pennsylvania	1,990	588	424,821,214	46,642,332	5,645,752	1,112	363,120,144	47,159,485	290
Rhode Island	21	7	503,837	48,320	2,147	7	(2)	(2)	7
South Carolina	24	11	1,599,869	137,358	13,453	10	355,466	35,294	3
South Dakota	47	12	211,594	21,838	789	14	171,865	66,441	21
Tennessee	198	73	19,281,082	2,269,691	275,981	86	14,304,193	1,419,191	39
Texas	1,011	351	68,631,785	16,138,200	2,047,999	514	25,280,083	13,908,981	146
Utah	588	70	25,435,936	4,215,959	550,690	157	8,420,902	2,582,505	361
Vermont	43	22	13,066,723	1,454,932	191,802	16	877,994	240,382	5
Virginia	195	79	34,922,292	3,636,352	472,338	93	13,907,032	2,595,551	23
Washington	615	69	6,587,432	1,161,315	144,976	144	9,495,582	2,083,391	402
West Virginia	1,033	421	93,375,461	9,571,326	1,187,329	499	65,470,280	11,615,387	113
Wisconsin	214	66	5,139,157	657,397	68,020	71	2,042,640	1,070,284	77

Wyoming	152	45	5,745,893	664,758	81,244	43	5,185,085	1,008,952	64
States grouped [2]			271,100	44,099	5,144		176,232	107,889	
Total	18,519	5,232	2,259,850,477	276,308,663	34,898,460	7,804	1,576,985,724	246,924,280	5,483
1926 [1]	19,252	6,006	3,207,941,783	455,798,286	57,307,996	13,246	1,339,758,512	183,473,862	
1925 [1]	19,163	5,488	3,711,407,209	453,599,744	55,048,690	13,675	1,213,439,422	209,956,530	
1924 [1]	18,453	4,893	2,589,850,450	240,141,930	28,389,340	13,560	2,258,698,417	307,091,131	
1923 [1]	18,509	5,175	2,676,072,256	283,565,648	30,777,039	13,334	2,186,927,042	334,253,838	
1922 [1]	17,093	6,130	2,362,026,788	286,437,388	31,399,593	10,963	1,333,361,225	280,456,101	
1921 [1]	17,660	4,365	1,728,765,475	185,133,923	31,969,216	13,295	2,160,110,985	414,488,951	
1920 [1]	17,534	6,933	5,393,745,025	702,073,788	174,595,972	10,601	757,475,371	176,505,076	

TOTAL MANUFACTURING

Alabama	738	449	$189,280,024	$15,129,183	$1,884,138	263	$36,707,421	$2,795,468	26
Alaska	21	8	791,423	126,154	7,301	12	831,149	210,265	1
Arizona	110	70	23,963,458	2,232,548	281,240	29	1,935,278	168,641	11
Arkansas	380	195	66,593,630	5,046,282	629,503	170	32,262,311	3,278,759	15
California	3,671	1,967	1,649,090,552	121,045,781	15,393,370	1,522	428,468,870	31,116,222	182
Colorado	706	355	227,396,880	13,959,605	1,657,307	291	164,825,142	10,011,790	60
Connecticut	1,679	952	725,354,736	60,504,407	7,705,645	680	164,330,889	15,455,621	47
Delaware	227	126	629,221,928	43,484,076	5,806,658	90	23,605,829	6,064,387	11
District of Columbia	240	131	35,432,143	3,757,266	475,863	101	21,135,359	1,084,214	8
Florida	879	348	71,660,970	6,754,195	821,227	476	51,852,645	8,227,499	55
Georgia	1,108	707	417,009,160	42,861,946	5,197,177	377	73,784,322	6,246,935	24
Hawaii	108	68	69,332,502	9,092,893	1,200,786	34	2,615,139	289,714	6
Idaho	158	91	28,077,252	800,884	86,290	61	19,581,409	2,307,171	6
Illinois	7,970	4,842	5,469,299,340	386,513,789	50,619,971	2,894	3,342,171,225	62,259,775	234
Indiana	2,469	1,505	830,981,733	65,760,028	8,427,277	849	262,225,537	20,666,581	115
Iowa	1,278	752	441,768,426	26,177,092	3,353,345	399	64,926,729	3,952,604	127
Kansas	516	310	164,541,538	7,913,654	961,511	191	60,327,266	14,113,724	15
Kentucky	1,063	660	335,687,020	23,653,866	2,997,285	349	52,995,867	5,155,236	54
Louisiana	933	486	272,933,025	22,425,738	2,845,521	406	134,483,814	9,759,206	41
Maine	651	367	197,856,726	16,340,201	2,042,267	239	38,485,898	3,047,733	45
Maryland	1,204	716	336,038,530	23,782,951	2,901,716	449	90,307,884	19,295,003	39
Massachusetts	5,325	2,949	2,516,608,929	192,143,304	23,111,583	2,231	706,438,362	66,713,797	145
Michigan	3,173	1,881	4,150,862,173	451,738,169	60,192,598	1,144	767,674,953	77,478,142	148
Minnesota	1,867	1,120	880,867,213	44,196,604	5,617,882	637	85,700,648	9,080,257	110
Mississippi	421	246	68,251,686	4,589,578	504,545	155	39,290,166	3,663,164	20
Missouri	2,957	1,650	1,355,495,457	114,679,155	15,067,790	1,181	349,645,948	18,218,567	126
Montana	250	128	28,383,458	1,067,203	102,697	89	15,278,777	974,726	33
Nebraska	476	275	164,481,046	6,723,327	841,686	183	22,940,644	1,714,837	18
Nevada	53	21	1,186,103	51,135	3,699	24	2,513,770	477,533	8
New Hampshire	348	185	77,448,278	6,122,967	689,280	144	31,386,796	2,296,819	19
New Jersey	4,041	2,268	1,763,684,465	154,399,700	19,635,899	1,647	445,930,055	36,885,785	126
New Mexico	71	38	3,289,480	207,043	20,526	25	6,924,985	400,655	8
New York	19,752	11,162	13,215,805,710	956,138,359	123,837,674	8,047	2,725,865,205	169,306,493	543

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43–45. Fiscal and fractional (part year) returns are included.

[2] States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*—Continued

TOTAL MANUFACTURING—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
North Carolina	1,403	920	$762,717,071	$75,942,130	$9,794,980	439	$85,374,097	$6,018,590	44
North Dakota	153	80	7,915,187	358,449	34,825	49	3,427,272	177,038	24
Ohio	6,127	3,677	3,764,608,367	320,765,985	41,471,868	2,301	956,350,112	58,566,552	149
Oklahoma	582	305	142,960,944	7,095,739	857,066	252	160,944,645	15,879,070	25
Oregon	1,070	551	136,199,082	7,967,675	913,472	427	69,490,738	7,763,770	92
Pennsylvania	7,128	3,989	4,917,425,045	390,499,211	51,069,317	2,876	1,130,556,759	74,799,417	263
Rhode Island	902	514	448,691,550	32,726,426	3,839,389	372	87,092,637	8,353,331	16
South Carolina	571	323	220,205,340	18,407,933	2,109,882	228	35,062,823	2,708,896	20
South Dakota	182	117	16,414,196	751,685	76,695	55	3,627,539	196,016	10
Tennessee	1,050	631	371,496,597	26,776,255	3,384,311	377	91,531,059	6,146,707	42
Texas	1,643	990	669,554,699	37,352,987	4,716,904	595	127,144,485	10,554,892	58
Utah	319	191	43,357,341	2,146,600	240,711	113	23,395,548	2,358,237	15
Vermont	345	193	65,462,804	4,063,792	485,144	143	18,845,633	2,282,909	9
Virginia	990	608	210,876,125	14,824,085	1,823,720	355	84,288,902	8,100,232	27
Washington	1,857	900	338,441,283	18,589,914	2,286,993	802	140,924,182	11,692,510	155
West Virginia	658	382	318,347,963	28,972,325	3,780,272	246	41,632,432	3,777,571	30
Wisconsin	3,509	2,179	1,256,247,507	121,874,649	15,921,847	1,144	260,429,886	18,465,678	186
Wyoming	83	42	4,494,772	112,447	5,857	33	1,218,969	493,900	8
Total	93,415	53,620	50,134,090,867	3,938,647,370	507,734,510	36,196	13,588,788,010	851,052,639	3,599
1926 [1]	93,244	55,094	52,921,593,976	4,494,790,106	584,507,493	38,150	9,573,203,052	786,686,836	----------
1925 [1]	88,674	54,137	52,924,994,086	4,383,357,349	546,740,987	34,537	7,904,787,503	682,254,676	----------
1924 [1]	86,803	51,342	45,320,016,354	3,595,674,888	429,652,793	35,461	8,591,149,198	832,202,947	----------
1923 [1]	85,199	53,795	48,686,639,790	4,271,899,449	484,863,656	31,404	7,534,069,100	701,011,681	----------
1922 [1]	82,485	48,697	36,005,906,344	3,454,419,673	389,775,530	33,788	8,677,336,297	813,413,029	----------
1921 [1]	79,748	37,030	24,422,077,076	1,777,785,608	351,770,249	42,718	14,019,846,713	1,898,831,377	----------
1920 [1]	78,171	49,425	45,217,317,892	4,116,424,329	944,960,573	28,746	11,431,915,114	834,146,460	----------

Alabama	165	126	$20,082,624	$1,212,095	$138,843	34	$3,562,083	$189,419	5
Alaska	11	4	577,397	107,704	5,854	7	571,722	136,136	----------
Arizona	37	25	14,090,362	1,041,675	128,380	10	343,974	69,621	2
Arkansas	102	50	12,308,270	541,982	59,553	48	7,796,786	320,561	4
California	813	460	598,934,929	23,328,560	2,940,898	311	111,203,164	6,592,949	42
Colorado	206	130	165,657,162	8,356,055	949,810	69	15,205,268	726,781	7
Connecticut	141	79	20,699,508	831,963	98,094	61	7,791,757	513,873	4
Delaware	54	32	12,471,062	1,112,657	139,549	17	4,879,054	380,711	5
District of Columbia	48	29	16,582,280	693,942	89,255	19	14,639,616	277,957	----------
Florida	260	137	27,141,432	1,951,570	232,106	102	6,367,853	871,357	21
Georgia	233	164	101,458,285	16,996,047	2,114,545	68	13,858,526	1,219,467	1
Hawaii	62	43	52,166,507	7,527,145	993,308	17	2,222,586	196,149	2
Idaho	63	45	9,099,211	156,259	8,252	17	1,311,240	141,547	1
Illinois	997	582	2,004,953,153	62,545,451	8,277,785	390	2,723,554,131	16,440,871	25
Indiana	501	301	142,756,467	5,634,785	674,707	178	117,374,142	3,122,415	22
Iowa	383	247	223,207,347	4,883,101	604,594	115	34,312,923	1,302,869	21
Kansas	197	131	103,026,932	3,128,219	357,361	65	29,928,019	2,633,464	1
Kentucky	327	218	62,731,414	4,745,811	587,516	92	16,662,212	1,682,797	17
Louisiana	286	152	119,025,509	7,260,089	904,793	121	36,734,087	2,930,864	13
Maine	124	75	23,000,740	730,047	75,251	41	2,989,316	170,690	8
Maryland	256	153	76,998,949	3,590,397	443,391	95	22,894,832	1,217,012	8
Massachusetts	466	253	171,609,670	10,005,468	1,277,753	201	69,436,067	2,492,533	9
Michigan	466	279	173,359,866	11,556,216	1,474,388	159	70,612,860	2,931,679	28
Minnesota	527	358	526,152,512	16,611,970	2,118,594	153	28,293,901	1,367,973	16
Mississippi	136	89	12,141,822	855,655	91,316	42	4,455,262	300,535	5
Missouri	527	287	493,495,238	33,545,703	4,470,135	218	129,709,046	4,166,237	22
Montana	96	55	20,663,728	588,377	52,808	34	3,919,187	233,417	7
Nebraska	147	101	119,798,355	4,084,241	528,465	41	9,456,680	394,725	5
Nevada	18	10	893,457	23,954	1,636	3	244,340	84,313	5
New Hampshire	31	18	7,458,207	607,162	78,501	9	963,641	49,757	4
New Jersey	395	208	364,508,068	21,749,699	2,881,915	170	28,762,253	1,963,885	17
New Mexico	23	15	1,105,323	60,034	4,306	5	128,538	11,952	3
New York	1,788	975	2,076,823,371	198,172,447	26,215,707	731	271,079,692	23,904,196	82
North Carolina	210	136	312,497,192	40,200,369	5,401,366	68	5,097,524	277,597	6
North Dakota	53	27	4,507,371	127,077	12,525	16	2,636,903	56,113	10
Ohio	788	457	319,168,134	18,794,369	2,357,486	308	81,796,784	5,336,418	23
Oklahoma	135	83	31,687,276	998,256	110,067	45	12,165,291	349,471	7
Oregon	275	156	32,835,052	1,152,648	114,608	105	14,388,227	1,089,589	14
Pennsylvania	947	548	456,328,687	30,767,661	3,902,941	351	107,478,872	8,715,845	48
Rhode Island	55	28	18,315,253	624,118	80,218	27	2,046,476	115,428	----------
South Carolina	124	69	6,716,089	620,784	67,633	48	3,045,607	169,344	7
South Dakota	79	54	10,446,365	283,318	27,396	21	2,218,401	110,395	4
Tennessee	287	185	120,916,865	10,003,119	1,295,418	87	13,014,313	547,461	15
Texas	473	302	159,140,513	6,911,241	844,529	160	34,699,849	2,323,012	11
Utah	132	79	19,142,677	697,912	74,066	51	17,995,117	1,777,182	2
Vermont	44	31	8,437,771	100,637	8,148	12	965,830	129,591	1
Virginia	279	184	50,163,683	3,595,088	430,090	87	7,148,995	603,733	8

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*—Continued

MANUFACTURING FOOD PRODUCTS, BEVERAGES, AND TOBACCO—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Washington	417	228	$137,435,618	$5,236,062	$652,892	164	$29,987,338	$3,288,133	25
West Virginia	154	100	28,799,344	2,061,469	258,294	49	7,024,918	366,035	5
Wisconsin	1,152	718	208,120,757	9,361,230	1,133,890	371	78,484,127	3,829,898	63
Wyoming	31	16	2,571,142	48,614	2,840	14	823,296	66,682	1
Total	15,524	9,232	9,702,208,946	585,820,452	75,793,776	5,630	4,212,282,626	108,190,639	662
1926 [1]	15,505	9,239	11,678,178,959	592,440,172	77,147,310	6,266	1,797,883,399	95,308,802	
1925 [1]	14,722	9,303	11,476,442,509	533,472,244	66,586,899	5,419	1,923,746,578	91,512,114	
1924 [1]	14,442	9,080	10,745,132,363	536,852,421	63,376,159	5,362	1,101,836,666	95,715,254	
1923 [1]	14,153	8,666	8,511,235,848	506,924,386	55,646,300	5,487	1,566,632,061	124,175,970	
1922 [1]	14,087	8,359	6,812,387,633	447,671,380	50,666,679	5,723	2,053,035,160	150,306,300	
1921 [1]	13,777	7,207	5,519,503,463	319,176,273	65,676,304	6,570	2,750,043,401	309,161,987	
1920 [1]	13,718	7,551	8,521,903,861	404,847,051	90,537,701	6,167	3,763,179,920	183,895,444	

MANUFACTURING: TEXTILES AND TEXTILE PRODUCTS

Alabama	61	34	$26,974,399	$1,683,566	$187,104	26	$11,553,270	$285,884	1
Alaska	1					1	(2)	(2)	
Arizona	1	1	(2)	(2)	(2)				
Arkansas	15	7	1,565,365	85,375	9,377	8	1,886,238	103,508	
California	273	161	66,955,894	4,465,557	485,008	102	14,599,725	977,233	10
Colorado	38	19	4,350,650	214,096	21,364	19	959,680	66,125	
Connecticut	269	149	115,554,892	7,873,320	969,175	108	58,739,682	5,900,496	12
Delaware	8	4	11,244,309	1,020,606	136,942	3	291,978	31,124	1
District of Columbia	21	14	1,632,331	128,553	14,715	7	181,295	45,230	
Florida	33	8	385,441	8,157	66	22	752,343	127,814	3
Georgia	196	146	204,719,186	19,377,520	2,383,754	45	21,931,621	1,223,176	5
Hawaii	4	2	(2)	(2)	(2)	2	(2)	(2)	
Idaho	1	1	(2)	(2)	(2)				
Illinois	838	525	365,716,518	23,713,737	3,066,273	298	52,970,477	3,491,717	15
Indiana	117	83	52,751,172	3,307,519	423,719	31	1,808,315	168,019	3

Iowa	44	28	14,692,255	426,984	48,908	13	570,432	48,720	3
Kansas	16	11	2,195,198	233,730	27,705	5	725,685	6,584	----------
Kentucky	76	46	21,063,886	1,700,603	215,889	30	6,487,304	401,904	----------
Louisiana	55	29	23,664,601	923,044	114,492	25	3,561,555	165,428	1
Maine	73	46	59,749,936	5,143,289	617,749	27	5,592,547	663,168	----------
Maryland	164	98	72,264,545	4,877,546	605,564	62	14,771,571	1,572,231	4
Massachusetts	951	534	851,171,410	47,541,608	5,022,855	404	219,334,550	31,475,464	13
Michigan	149	91	45,604,022	2,327,553	276,970	52	7,658,238	636,804	6
Minnesota	138	86	50,666,066	2,919,922	369,641	47	6,218,466	619,915	5
Mississippi	19	10	4,801,025	353,030	23,508	7	1,627,697	324,221	2
Missouri	301	181	97,487,792	4,387,952	537,196	107	21,171,522	1,016,456	13
Montana	2	1	(2)	(2)	(2)	1	(2)	(2)	----------
Nebraska	23	16	1,729,817	77,907	6,245	6	391,424	50,047	1
Nevada	1	1	(2)	(2)	(2)	----------	----------	----------	----------
New Hampshire	63	34	18,049,105	2,055,472	229,207	28	9,218,544	532,619	1
New Jersey	896	506	335,017,977	24,129,098	2,984,622	377	157,517,519	8,257,964	13
New Mexico	----------	----------	----------	----------	----------	----------	----------	----------	----------
New York	5,658	3,284	1,953,319,108	90,072,731	10,522,487	2,290	508,822,729	33,155,181	84
North Carolina	495	360	326,365,788	28,487,052	3,545,796	128	48,776,130	3,152,310	7
North Dakota	2	1	(2)	(2)	(2)	1	(2)	(2)	----------
Ohio	396	240	169,995,273	13,759,355	1,763,855	149	37,274,705	2,649,039	7
Oklahoma	24	18	3,180,798	185,165	21,071	4	441,966	270,989	2
Oregon	62	33	8,869,425	573,823	67,959	21	6,111,823	1,285,278	8
Pennsylvania	1,190	695	678,931,000	74,354,896	9,684,679	476	164,255,022	12,591,431	19
Rhode Island	293	174	262,630,944	17,570,849	1,898,247	112	53,904,419	4,777,425	7
South Carolina	145	108	171,550,749	15,934,572	1,855,445	32	20,427,290	1,080,340	5
South Dakota	5	2	(2)	(2)	(2)	2	(2)	(2)	1
Tennessee	124	83	76,157,052	5,449,101	719,763	40	16,418,918	938,309	1
Texas	118	77	27,261,731	2,283,845	250,726	38	15,131,576	585,404	3
Utah	23	17	3,497,784	138,067	9,466	6	1,096,251	39,909	----------
Vermont	29	11	6,934,013	552,575	57,745	18	5,228,909	464,916	----------
Virginia	86	60	41,789,267	3,026,138	393,616	25	1,890,186	134,422	1
Washington	90	51	10,241,600	484,450	53,532	37	2,374,756	164,896	2
West Virginia	30	17	7,568,252	461,451	59,039	12	1,382,090	186,764	1
Wisconsin	231	135	86,750,031	5,160,347	659,847	88	17,554,946	1,090,378	8
Wyoming	3	2	(2)	(2)	(2)	1	(2)	(2)	----------
States grouped [2]	----------	----------	350,541	14,018	140	----------	454,221	57,087	----------
Total	13,851	8,240	6,285,401,148	417,484,179	50,341,461	5,343	1,522,067,615	120,815,929	268
1926 [1]	13,436	7,708	5,354,116,761	314,649,317	39,829,341	5,728	2,398,617,078	195,164,316	----------
1925 [1]	12,271	7,504	6,108,059,834	413,114,811	48,814,565	4,767	1,608,402,114	114,772,390	----------
1924 [1]	12,229	6,836	4,842,252,450	316,927,779	37,650,962	5,393	2,346,629,078	188,104,068	----------
1923 [1]	11,771	7,678	6,699,737,304	563,412,301	65,435,092	4,093	1,156,950,013	71,844,563	----------
1922 [1]	11,425	6,973	5,675,173,722	535,106,819	62,499,593	4,452	1,120,052,654	78,311,129	----------
1921 [1]	10,872	5,312	3,885,118,040	327,356,083	67,216,070	5,560	1,800,976,566	189,439,330	----------
1920 [1]	10,121	5,545	5,653,479,386	458,612,900	121,769,525	4,576	2,551,934,930	166,646,390	----------

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43–45. Fiscal and fractional (part year) returns are included.

[2] States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*—Continued

MANUFACTURING: LEATHER AND LEATHER PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Alabama	1	1	(2)	(2)	(2)				
Alaska									
Arizona									
Arkansas	1					1	(2)	(2)	
California	49	28	$13,997,777	$1,117,350	$139,937	19	$4,725,531	$328,182	2
Colorado	9	8	1,708,494	46,489	4,700	1	(2)	(2)	
Connecticut	22	7	1,250,173	56,430	6,383	14	2,115,091	290,808	1
Delaware	12	5	5,209,870	151,810	18,234	7	138,529	81,253	
District of Columbia	1	1	(2)	(2)	(2)				
Florida									
Georgia	12	6	4,051,706	222,839	13,969	6	342,359	26,557	
Hawaii									
Idaho									
Illinois	136	97	104,781,590	8,754,828	1,133,977	36	15,709,945	957,720	3
Indiana	20	15	6,205,983	364,165	27,607	5	906,740	156,143	
Iowa	9	7	4,008,043	84,027	7,971	2	(2)	(2)	
Kansas	8	4	798,349	39,259	3,280	4	339,549	22,449	
Kentucky	13	6	1,345,519	32,038	988	6	3,754,489	109,067	1
Louisiana	3	3	410,346	27,307	2,876				
Maine	50	27	28,560,956	2,048,784	268,000	22	3,284,403	418,080	1
Maryland	27	19	13,077,798	608,922	50,660	8	5,131,459	175,015	
Massachusetts	681	382	319,105,420	14,656,047	1,662,549	274	135,637,995	9,281,769	25
Michigan	35	28	14,975,443	1,020,364	85,030	7	1,326,582	25,668	
Minnesota	22	14	9,395,478	372,507	44,493	7	499,872	305,914	1
Mississippi	2	1	(2)	(2)	(2)	1	(2)	(2)	
Missouri	79	48	210,159,797	26,213,925	3,523,807	30	6,480,817	452,034	1
Montana	3	2	(2)	(2)	(2)	1	(2)	(2)	
Nebraska	8	6	1,166,253	45,288	4,462	2	(2)	(2)	
Nevada									
New Hampshire	35	17	14,492,932	274,698	33,021	17	9,533,762	828,645	1
New Jersey	104	60	42,473,583	3,537,487	447,676	42	6,079,154	714,232	2
New Mexico									
New York	582	348	316,050,511	17,537,732	1,951,165	228	48,412,497	3,831,320	6
North Carolina	13	7	3,638,731	140,888	17,897	5	464,893	78,325	1

North Dakota	1	1	(2)	(2)	(2)				
Ohio	115	74	92,675,916	6,429,813	808,144	35	6,046,822	571,362	6
Oklahoma	2	2	(2)	(2)	(2)				
Oregon	9	7	1,423,527	62,551	7,067	2	(2)	(2)	
Pennsylvania	146	89	106,925,200	9,032,398	1,169,367	54	18,557,437	1,359,552	3
Rhode Island	10	4	1,262,350	58,664	7,181	6	261,140	59,582	
South Carolina	4	2	(2)	(2)	(2)	1	(2)	(2)	1
South Dakota									
Tennessee	11	4	7,519,007	425,781	57,211	7	915,942	115,846	
Texas	20	14	4,284,726	250,079	28,837	6	1,251,361	29,377	
Utah	1					1	(2)	(2)	
Vermont	4	2	(2)	(2)	(2)	1	(2)	(2)	1
Virginia	12	6	8,972,478	440,751	58,421	6	20,685,744	313,377	
Washington	14	7	1,007,326	50,210	5,549	6	300,747	41,812	1
West Virginia	6	5	3,422,398	151,031	17,540	1	(2)	(2)	
Wisconsin	119	84	68,726,043	4,738,389	614,555	32	21,571,730	981,503	3
Wyoming									
States grouped [2]			2,116,482	78,961	6,490		1,564,467	146,998	
Total	2,411	1,448	1,415,200,205	99,071,812	12,229,044	903	316,039,057	21,702,590	60
1926 [1]	2,491	1,413	1,234,232,089	73,858,674	9,357,909	1,078	427,012,389	27,435,888	
1925 [1]	2,359	1,373	1,175,340,390	76,023,033	9,168,527	986	339,191,071	28,895,236	
1924 [1]	2,428	1,341	1,046,930,937	70,319,008	8,036,845	1,087	460,523,428	31,875,957	
1923 [1]	2,303	1,321	1,151,784,547	72,388,337	8,247,672	982	445,475,500	36,126,492	
1922 [1]	2,284	1,330	1,149,675,303	88,640,717	10,414,297	954	314,430,749	24,811,082	
1921 [1]	2,184	981	822,817,015	57,064,636	11,814,847	1,203	595,180,564	105,909,355	
1920 [1]	2,162	1,230	1,097,415,353	61,028,189	14,811,371	932	796,320,084	103,921,943	

MANUFACTURING: RUBBER AND RELATED PRODUCTS

Alabama	1	1	(2)	(2)	(2)				
Alaska									
Arizona									
Arkansas									
California	25	11	$34,395,849	$3,421,776	$460,055	13	$3,041,521	$510,727	1
Colorado	8	2	(2)	(2)	(2)	2	(2)	(2)	4
Connecticut	19	12	4,791,288	431,020	56,961	7	8,624,045	95,136	
Delaware	4	4	6,736,377	1,254,295	169,329				
District of Columbia	2					2	(2)	(2)	
Florida	2	1	(2)	(2)	(2)				1
Georgia	6	3	743,678	8,423	86	3	118,205	9,065	
Hawaii	1								1
Idaho									
Illinois	31	12	8,455,130	1,176,448	125,019	19	2,604,661	464,719	
Indiana	10	5	3,241,286	207,789	16,999	5	1,521,074	357,980	
Iowa	10	3	557,932	21,107	2,040	4	1,482,310	114,793	3
Kansas	1	1	(2)	(2)	(2)				

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[2] States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*—Continued

MANUFACTURING RUBBER AND RELATED PRODUCTS—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Kentucky	2	1	(2)	(2)	(2)	1	(2)	(2)	
Louisiana	2	2	(2)	(2)	(2)				
Maine	4	1	(2)	(2)	(2)	3	$95,307	$3,542	
Maryland	6	2	(2)	(2)	(2)	4	20,821	24,575	
Massachusetts	82	45	$44,899,491	$4,689,114	$606,276	34	40,367,910	1,615,601	3
Michigan	13	6	8,231,488	426,725	46,988	7	163,410	66,554	
Minnesota	2	1	(2)	(2)	(2)				1
Mississippi									
Missouri	11	4	15,007,237	98,436	12,605	6	938,288	132,223	1
Montana									
Nebraska	7	4	1,105,016	40,143	5,072	3	1,585,631	107,473	
Nevada									
New Hamsphire	2					2	(2)	(2)	
New Jersey	78	41	79,750,976	5,114,841	616,958	31	13,028,337	1,251,232	6
New Mexico									
New York	125	62	104,375,880	6,683,731	872,876	57	242,141,645	6,831,940	6
North Carolina	2	1	(2)	(2)	(2)	1	(2)	(2)	
North Dakota									
Ohio	108	70	678,564,417	43,256,109	5,520,298	37	59,907,203	2,824,183	1
Oklahoma	1	1	(2)	(2)	(2)				
Oregon	4	1	(2)	(2)	(2)	3	506,926	193,669	
Pennsylvania	29	14	19,082,267	1,338,620	78,077	14	11,266,289	1,195,584	1
Rhode Island	8	4	2,740,473	306,128	40,857	3	201,797	8,834	1
South Carolina	1					1	(2)	(2)	
South Dakota									
Tennessee	3	2	(2)	(2)	(2)	1	(2)	(2)	
Texas	8	2	(2)	(2)	(2)	5	341,381	928,459	1
Utah	1					1	(2)	(2)	
Vermont									
Virginia	4	1	(2)	(2)	(2)	3	251,980	30,887	
Washington	14	3	180,443	3,104	6	8	329,196	260,765	3
West Virginia	2	1	(2)	(2)	(2)	1	(2)	(2)	
Wisconsin	16	11	16,642,989	975,950	125,376	3	15,627,001	1,978,311	2
Wyoming									

States grouped [2]			10,022,805	799,393	93,543		3,107,045	350,234	
Total	655	335	1,039,525,022	70,253,152	8,849,421	284	407,271,983	19,356,486	36
1926 [1]	680	339	1,147,454,781	37,500,977	4,866,739	341	452,909,353	24,764,094	
1925 [1]	638	349	1,373,494,704	122,965,853	15,411,932	289	95,861,530	13,941,445	
1924 [1]	638	325	937,869,765	56,900,060	5,661,977	313	184,380,314	15,344,877	
1923 [1]	607	273	908,765,051	45,924,366	2,839,675	334	170,129,918	21,562,982	
1922 [1]	593	284	558,984,819	41,929,682	2,285,832	309	383,664,064	24,562,953	
1921 [1]	641	196	112,146,551	5,101,673	815,468	445	525,699,814	101,561,735	
1920 [1]	671	279	797,343,410	26,677,976	3,748,472	392	240,973,489	31,575,079	

MANUFACTURING: LUMBER AND WOOD PRODUCTS

Alabama	179	107	$31,684,973	$2,859,124	$356,398	66	$11,032,386	$1,127,013	6
Alaska	4					4	259,427	65,056	
Arizona	7	6	1,844,754	144,367	18,467	1	(2)	(2)	
Arkansas	128	68	34,106,918	3,279,743	430,165	58	12,622,817	1,928,370	2
California	239	119	78,952,522	3,973,591	483,351	116	65,766,712	4,998,732	4
Colorado	32	11	2,816,613	165,747	21,058	18	2,421,589	290,367	3
Connecticut	50	28	5,390,282	219,170	23,411	22	2,130,473	244,069	
Delaware	19	12	16,355,487	740,374	85,256	7	2,431,970	361,018	
District of Columbia	4	2	(2)	(2)	(2)	2	(2)	(2)	
Florida	192	61	21,340,819	2,198,653	277,432	117	26,863,930	4,013,833	14
Georgia	191	105	26,804,954	1,493,448	159,595	82	15,356,406	2,080,194	4
Hawaii	6	2	(2)	(2)	(2)	3	85,734	27,349	1
Idaho	37	12	15,685,726	454,049	58,574	24	17,920,788	2,124,692	1
Illinois	521	302	221,323,588	14,603,632	1,876,711	202	51,322,532	3,718,815	17
Indiana	313	184	71,320,330	4,310,269	536,804	120	22,309,588	2,992,499	9
Iowa	73	48	35,798,416	2,025,814	263,094	23	6,794,497	235,651	2
Kansas	16	10	4,371,161	85,423	9,948	6	974,724	180,397	
Kentucky	137	81	60,290,536	3,381,360	425,945	50	10,802,857	1,016,645	6
Louisiana	228	124	78,656,175	11,104,454	1,468,523	96	25,795,678	2,273,515	8
Maine	136	74	12,805,468	657,979	72,967	59	3,779,155	500,819	3
Maryland	81	45	11,507,161	586,873	64,753	34	15,584,195	12,426,372	2
Massachusetts	282	156	68,613,729	2,523,286	298,305	119	16,100,037	1,673,726	7
Michigan	297	154	79,679,457	5,622,424	695,407	128	45,183,612	6,113,042	15
Minnesota	131	62	33,793,647	2,230,001	286,981	60	25,513,189	3,472,866	9
Mississippi	132	65	26,086,899	1,960,232	246,032	62	29,966,392	2,752,358	5
Missouri	242	116	58,267,033	3,511,942	445,612	119	66,311,615	3,953,686	7
Montana	20	4	690,290	13,294	714	7	1,284,304	154,645	9
Nebraska	22	11	2,219,769	154,725	18,417	9	890,073	37,199	2
Nevada	4					4	1,757,084	298,061	
New Hampshire	62	26	15,249,712	433,434	31,695	33	4,737,689	324,222	3
New Jersey	144	87	20,115,916	1,121,302	131,358	56	9,419,812	650,858	1
New Mexico	12	4	1,295,609	86,007	11,369	7	5,793,077	274,286	1
New York	872	474	147,176,783	7,822,886	947,689	377	79,295,476	6,281,151	21
North Carolina	305	190	65,156,267	3,474,205	422,891	104	17,185,529	1,347,486	11

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

[2] States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*—Continued

MANUFACTURING: LUMBER AND WOOD PRODUCTS—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
North Dakota	4	1	(2)	(2)	(2)	3	$130,695	$20,974	
Ohio	343	210	$87,502,157	$4,478,994	$526,933	128	17,099,846	1,888,789	5
Oklahoma	14	6	1,820,144	88,216	10,364	8	492,558	57,829	
Oregon	253	111	52,621,759	3,554,555	426,598	121	38,618,332	4,183,730	21
Pennsylvania	412	229	123,652,025	10,821,329	1,394,392	169	28,736,465	3,985,950	14
Rhode Island	18	12	2,225,650	77,964	7,400	5	628,640	19,386	1
South Carolina	114	47	15,658,031	728,987	83,073	66	7,369,638	1,027,969	1
South Dakota	6	5	1,591,973	46,251	918	1	(2)	(2)	
Tennessee	191	115	67,716,341	2,744,245	319,812	72	21,955,366	1,741,693	4
Texas	152	77	53,751,155	4,442,232	586,079	69	11,606,730	926,384	6
Utah	7	3	202,430	4,435	108	3	183,803	3,346	1
Vermont	54	18	2,804,831	162,929	17,440	33	3,417,189	388,935	3
Virginia	159	95	40,159,417	2,571,392	319,712	59	19,016,573	1,538,468	5
Washington	509	228	124,804,603	6,744,304	835,422	245	86,367,347	5,685,269	36
West Virginia	117	66	22,302,441	2,141,146	250,409	46	4,513,430	810,233	5
Wisconsin	337	200	82,474,021	5,525,208	661,528	127	35,537,449	3,988,968	10
Wyoming	8	5	656,499	14,160	279	3	4,846	63,467	
States grouped [2]			469,311	24,342	2,409		1,101,432	24,460	
Total	7,816	4,178	1,929,813,782	125,408,497	15,611,798	3,353	874,473,686	94,294,842	285
1926 [1]	7,862	4,591	2,330,766,403	172,971,932	21,906,671	3,271	738,044,554	69,195,767	
1925 [1]	7,633	4,657	2,380,463,125	200,316,098	24,667,289	2,976	587,054,014	53,115,643	
1924 [1]	7,663	4,750	2,207,209,625	178,869,396	21,090,098	2,913	627,593,275	57,753,873	
1923 [1]	7,382	5,250	2,692,281,355	299,049,957	33,457,215	2,132	282,521,652	32,586,660	
1922 [1]	6,911	4,545	2,022,918,434	207,995,927	22,699,427	2,366	379,399,499	48,281,974	
1921 [1]	6,733	2,984	1,071,669,578	70,511,051	11,247,073	3,749	775,312,435	120,219,887	
1920 [1]	7,265	5,300	2,957,637,528	321,269,579	78,959,959	1,965	354,398,551	27,169,095	

MANUFACTURING: PAPER, PULP, AND PRODUCTS

Alabama	1	1	(2)	(2)	(2)				
Alaska									

Arizona									
Arkansas	1					1	(2)	(2)	
California	60	41	$79,697,930	$7,964,425	$1,039,958	15	$2,016,558	$314,299	4
Colorado	5	2	(2)	(2)	(2)	3	481,090	62,969	
Connecticut	65	38	16,800,955	1,791,671	233,858	27	2,150,415	508,224	
Delaware	9	5	5,034,242	488,198	65,231	4	1,316,230	184,971	
District of Columbia	5	4	1,851,409	239,837	32,080	1	(2)	(2)	
Florida	2	1	(2)	(2)	(2)	1	(2)	(2)	
Georgia	15	14	7,173,701	548,567	68,134	1	(2)	(2)	
Hawaii	1					1	(2)	(2)	
Idaho	1	1	(2)	(2)	(2)				
Illinois	175	117	90,350,240	8,113,800	1,049,812	54	15,054,462	644,272	4
Indiana	46	36	23,961,317	2,816,375	371,015	10	2,335,014	235,851	
Iowa	15	11	2,335,849	112,568	12,542	3	15,955	5,642	1
Kansas	1	1	(2)	(2)	(2)				
Kentucky	5	3	180,585	12,487	1,079	2	(2)	(2)	
Louisiana	9	7	4,267,796	334,531	30,073	2	(2)	(2)	
Maine	18	12	55,402,565	6,789,356	909,223	5	13,371,539	516,500	1
Maryland	31	20	4,672,715	185,214	20,340	11	1,766,283	205,118	
Massachusetts	205	134	205,300,442	19,267,996	2,564,389	65	12,422,724	1,086,095	6
Michigan	71	50	99,266,703	7,804,487	969,310	17	7,368,763	368,539	4
Minnesota	32	21	39,198,953	1,451,589	139,785	11	1,660,882	109,262	
Mississippi	3	2	(2)	(2)	(2)	1	(2)	(2)	
Missouri	55	41	14,805,468	829,031	102,603	14	1,206,452	170,430	
Montana									
Nebraska	2	2	(2)	(2)	(2)				
Nevada									
New Hampshire	24	16	8,457,096	1,266,663	158,554	7	1,939,684	46,113	1
New Jersey	97	60	39,921,838	3,150,900	390,850	35	8,007,563	1,921,668	2
New Mexico									
New York	574	354	302,001,193	23,452,137	3,022,668	209	149,199,223	3,656,295	11
North Carolina	11	10	1,529,508	163,572	8,653				1
North Dakota									
Ohio	130	100	131,715,103	11,172,793	1,467,071	28	5,144,111	389,698	2
Oklahoma	1					1	(2)	(2)	
Oregon	15	11	8,512,010	500,707	63,315	2	(2)	(2)	2
Pennsylvania	183	118	69,613,873	6,000,752	781,263	57	23,318,850	1,322,527	8
Rhode Island	17	12	4,414,116	351,706	44,603	5	836,991	31,446	
South Carolina	5	4	2,044,744	227,178	30,399	1	(2)	(2)	
South Dakota	1					1	(2)	(2)	
Tennessee	9	7	3,617,739	259,063	23,701	1	(2)	(2)	1
Texas	13	9	3,851,882	296,131	39,074	4	1,893,564	169,107	
Utah	1					1	(2)	(2)	
Vermont	16	9	16,872,493	1,009,187	135,702	7	2,755,506	519,262	
Virginia	24	17	17,549,854	1,314,481	160,546	4	583,624	17,618	3
Washington	26	14	7,891,205	1,136,290	149,159	10	1,346,460	182,608	2
West Virginia	7	6	2,406,005	182,072	23,227	1	(2)	(2)	
Wisconsin	96	75	124,983,811	14,141,639	1,882,423	19	8,803,535	825,608	2

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp 43–45. Fiscal and fractional (part year) returns are included.

[2] States grouped to conceal identity of taxpayer.

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MANUFACTURING: PAPER, PULP, AND PRODUCTS—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Wyoming									
States grouped [2]			$6,096,733	$612,408	$72,722		$2,604,045	$120,274	
Total	2,083	1,386	1,401,780,073	123,987,811	16,063,362	642	267,599,523	13,614,396	55
1926 [1]	2,024	1,365	1,430,425,903	120,459,611	15,610,141	659	221,834,410	14,362,048	
1925 [1]	1,940	1,288	1,260,562,749	111,186,170	14,003,824	652	230,546,627	12,136,917	
1924 [1]	1,886	1,204	1,163,208,615	92,674,293	10,674,546	682	200,908,008	18,361,487	
1923 [1]	1,815	1,240	1,246,988,682	109,909,197	12,232,699	575	196,991,870	14,931,923	
1922 [1]	1,769	1,086	913,934,635	84,024,626	9,481,228	683	248,261,009	22,408,513	
1921 [1]	1,676	730	565,401,379	44,881,837	7,584,062	946	438,100,079	49,178,592	
1920 [1]	1,693	1,349	1,733,604,737	241,616,315	72,302,006	344	65,775,624	4,034,761	

MANUFACTURING: PRINTING AND PUBLISHING

States and Territories	Total number of returns	Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	Inactive corporations—No income data reported—Number of returns
Alabama	64	41	$8,865,262	$865,824	$93,237	21	$910,227	$247,604	2
Alaska	5	4	214,026	18,450	1,447				1
Arizona	28	18	1,944,200	128,484	13,886	7	325,635	40,017	3
Arkansas	36	22	2,709,762	302,218	37,031	11	544,149	52,315	3
California	454	266	73,166,038	6,717,669	842,362	171	13,797,751	1,826,256	17
Colorado	90	55	9,359,647	729,829	87,295	32	1,575,482	158,678	3
Connecticut	144	100	26,245,088	2,835,974	364,069	44	1,856,038	498,356	
Delaware	23	16	3,717,697	346,736	44,692	6	250,177	50,244	1
District of Columbia	75	44	12,072,831	2,303,213	297,191	29	4,613,109	422,270	2
Florida	133	47	5,543,787	344,972	32,586	84	8,611,384	980,705	2
Georgia	91	58	11,942,725	461,010	48,182	32	4,317,386	245,478	1
Hawaii	18	11	3,089,671	154,544	19,148	5	66,099	30,951	2
Idaho	25	15	1,530,437	73,696	7,268	10	180,459	15,671	
Illinois	1,162	746	285,074,777	26,351,283	3,367,871	381	47,670,960	3,209,973	35
Indiana	251	187	32,984,153	3,632,815	456,206	55	3,190,543	301,796	9
Iowa	170	114	24,074,249	1,971,894	239,647	43	3,172,891	290,660	13
Kansas	67	46	5,341,572	368,464	40,021	17	1,703,762	131,294	4

Kentucky	132	87	9,334,229	873,459	100,049	39	3,352,785	489,571	6
Louisiana	105	61	10,661,132	921,120	110,847	39	1,717,686	118,412	5
Maine	68	49	5,417,834	231,306	24,003	18	2,302,937	97,577	1
Maryland	138	98	20,302,681	2,486,741	315,104	39	3,319,196	234,853	1
Massachusetts	496	309	98,190,012	8,378,943	1,062,384	169	13,105,805	1,426,001	18
Michigan	333	225	76,066,872	11,626,101	1,524,597	102	7,435,891	839,343	6
Minnesota	285	184	45,263,847	4,223,938	534,758	86	4,338,416	498,358	15
Mississippi	28	22	1,320,424	115,851	10,600	6	160,327	15,923	------
Missouri	404	250	67,570,720	6,334,133	798,193	143	10,337,903	924,833	11
Montana	50	30	3,059,352	229,135	25,087	19	1,091,327	108,685	1
Nebraska	82	55	21,249,087	1,267,933	158,062	26	3,365,289	306,789	1
Nevada	12	6	124,625	6,569	------	4	280,637	26,192	2
New Hampshire	27	21	3,766,510	296,217	34,079	6	647,483	29,521	------
New Jersey	296	200	49,973,972	4,605,584	575,325	89	6,992,642	551,383	7
New Mexico	19	11	276,529	19,347	801	6	426,125	26,412	2
New York	2,479	1,459	736,669,173	47,828,689	5,972,857	967	137,949,499	12,814,896	53
North Carolina	97	59	7,336,218	458,759	50,193	35	3,107,179	214,812	3
North Dakota	59	30	2,108,667	134,633	13,170	20	512,548	65,097	9
Ohio	686	457	159,274,308	17,632,349	2,261,657	209	22,990,248	2,285,122	20
Oklahoma	105	61	8,181,118	511,757	51,454	40	1,215,518	113,963	4
Oregon	128	75	9,987,358	698,111	82,203	45	2,509,886	213,151	8
Pennsylvania	619	407	205,792,957	28,551,665	3,771,110	202	35,831,832	2,832,599	10
Rhode Island	39	25	9,968,754	1,842,307	243,328	13	1,180,517	189,934	1
South Carolina	50	27	2,787,250	146,330	14,085	21	793,618	33,009	2
South Dakota	40	23	1,702,319	125,516	13,604	16	1,087,960	41,640	1
Tennessee	94	49	11,301,501	747,526	89,881	40	7,515,595	455,604	5
Texas	216	150	30,999,133	2,802,236	345,604	62	3,386,340	409,139	4
Utah	53	43	5,381,217	381,945	44,740	10	747,110	24,494	------
Vermont	37	27	3,116,122	247,748	27,666	10	502,535	69,995	------
Virginia	109	77	14,319,884	1,692,383	213,587	29	1,548,367	95,921	3
Washington	181	115	18,254,873	1,696,188	206,553	60	2,057,189	171,107	6
West Virginia	77	49	5,243,955	458,228	49,185	25	1,518,691	217,383	3
Wisconsin	279	191	31,949,178	3,261,712	404,367	81	4,229,736	330,296	7
Wyoming	20	12	884,727	34,119	2,056	5	71,851	13,712	3
Total	10,679	6,734	2,185,712,460	198,475,653	25,123,328	3,629	380,416,720	34,787,995	316
1926 [1]	10,545	6,931	2,196,254,298	203,506,969	25,857,691	3,614	351,189,797	31,006,312	------
1925 [1]	9,920	6,523	1,988,484,745	190,908,952	23,375,358	3,397	293,785,869	29,504,531	------
1924 [1]	9,618	6,278	1,878,830,893	175,972,060	20,802,013	3,340	287,667,032	28,454,818	------
1923 [1]	9,223	6,183	1,724,659,092	165,947,105	19,428,950	3,040	260,565,858	23,627,284	------
1922 [1]	8,710	5,771	1,589,150,238	184,715,665	21,744,873	2,939	257,773,384	23,020,486	------
1921 [1]	8,432	5,386	1,414,017,240	124,156,590	27,183,366	3,046	307,991,840	26,679,985	------
1920 [1]	8,088	6,393	1,588,305,025	163,159,986	42,249,644	1,695	172,759,382	13,709,458	------

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43–45. Fiscal and fractional (part year) returns are included.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*—Continued

MANUFACTURING: CHEMICALS AND ALLIED SUBSTANCES

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Alabama	89	50	$21,975,656	$1,138,325	$135,890	33	$3,041,985	$251,893	6
Alaska									
Arizona	11	5	4,200,290	824,446	110,997	5	345,027	20,601	1
Arkansas	38	19	8,675,882	457,837	49,712	18	7,417,392	715,467	1
California	374	172	392,814,710	32,383,952	4,186,475	177	143,495,032	6,874,218	25
Colorado	71	34	4,480,481	430,116	51,815	27	138,561,018	7,830,548	10
Connecticut	72	45	22,795,795	2,778,535	374,282	24	757,934	119,052	3
Delaware	35	18	503,052,245	32,941,399	4,419,403	16	4,526,851	1,524,858	1
District of Columbia	24	12	551,512	127,612	12,432	11	309,436	53,745	1
Florida	81	37	14,066,486	2,055,455	266,276	41	4,085,426	1,336,636	3
Georgia	152	90	26,494,188	1,312,516	110,524	58	8,190,890	575,015	4
Hawaii	4	3	5,809,671	867,466	116,837	1	(2)	(2)	
Idaho	3	2	(2)	(2)	(2)	1	(2)	(2)	
Illinois	589	332	507,588,356	45,073,516	5,990,224	228	162,976,236	8,115,342	29
Indiana	146	98	39,174,585	5,521,979	730,671	42	6,850,663	561,089	6
Iowa	88	51	19,802,184	1,502,988	193,708	25	635,290	105,452	12
Kansas	59	32	27,225,628	1,835,753	241,214	24	16,123,565	10,518,455	3
Kentucky	84	53	102,580,294	6,741,090	902,098	23	993,821	296,995	8
Louisiana	100	47	26,360,563	1,164,496	135,458	45	59,896,897	3,567,399	8
Maine	33	18	2,012,292	129,022	15,016	11	291,008	12,376	4
Maryland	121	71	50,505,419	4,939,409	599,931	39	6,383,006	728,860	11
Massachusetts	344	174	255,375,472	17,745,951	2,156,002	157	32,205,329	4,396,303	13
Michigan	185	115	128,664,985	19,740,073	2,610,829	58	4,862,923	807,684	12
Minnesota	103	52	59,393,898	4,704,351	624,036	43	1,817,831	358,601	8
Mississippi	53	31	17,623,110	652,381	59,830	16	1,949,966	155,883	6
Missouri	285	164	87,678,721	14,378,360	1,909,171	109	53,667,850	1,784,365	12
Montana	23	8	2,928,036	170,083	21,376	12	8,442,308	391,439	3
Nebraska	39	19	2,933,857	362,144	45,709	20	1,866,513	108,792	
Nevada	9	2	(2)	(2)	(2)	6	70,884	30,882	1
New Hampshire	14	7	1,054,102	105,350	11,495	5	229,535	44,226	2
New Jersey	336	187	169,320,415	14,938,346	1,959,958	130	18,439,671	1,846,010	19
New Mexico	7	3	365,405	17,989	1,602	4	520,526	81,879	
New York	1,560	851	2,767,811,525	180,057,000	23,764,158	639	671,434,170	23,596,637	70
North Carolina	89	51	23,271,979	975,038	112,112	35	4,315,256	528,432	3

North Dakota	2	1	(2)	(2)	(2)	1	(2)	(2)	
Ohio	442	287	481,935,279	43,346,527	5,599,300	139	67,461,498	2,836,841	16
Oklahoma	109	34	74,379,032	3,689,629	464,330	71	131,630,020	13,898,086	4
Oregon	44	23	6,047,269	236,959	18,247	18	398,231	67,693	3
Pennsylvania	576	312	468,340,544	26,494,371	3,454,819	241	299,812,960	4,929,920	23
Rhode Island	51	28	9,514,516	829,600	107,603	23	2,588,105	225,205	
South Carolina	56	34	16,778,811	456,680	27,394	22	1,617,166	143,451	
South Dakota	16	10	1,309,941	189,933	24,655	5	12,760	3,394	1
Tennessee	82	53	29,962,003	2,054,977	225,534	26	18,884,067	903,660	3
Texas	266	146	318,514,112	9,203,455	1,178,013	105	45,941,859	3,942,438	15
Utah	16	8	9,083,271	366,219	47,749	5	108,823	32,539	3
Vermont	15	8	779,555	126,919	15,841	5	164,559	26,340	2
Virginia	80	42	14,765,231	570,427	58,476	37	27,391,720	4,522,083	1
Washington	98	34	3,983,293	313,292	35,584	52	2,600,686	443,267	12
West Virginia	39	23	36,975,160	8,121,234	1,090,449	14	4,992,147	644,987	2
Wisconsin	111	62	30,194,059	3,772,344	498,747	43	715,100	93,167	6
Wyoming	5	2	(2)	(2)	(2)	2	(2)	(2)	1
States grouped [2]			181,513	11,728	682		54,253	316,810	
Total	7,229	3,960	6,799,331,331	495,857,272	64,766,664	2,892	1,969,078,193	110,339,015	377
1926 [1]	7,286	4,076	7,322,286,642	785,155,156	102,963,663	3,210	768,152,970	69,278,994	
1925 [1]	6,962	3,951	6,475,023,641	623,277,471	78,393,092	3,011	590,300,778	82,352,169	
1924 [1]	6,601	3,640	5,157,013,861	466,184,064	56,649,624	2,931	733,143,717	76,309,159	
1923 [1]	6,317	3,472	4,803,667,811	419,583,646	49,426,373	2,845	1,304,388,021	94,157,796	
1922 [1]	6,117	3,512	4,984,114,018	461,221,420	54,056,120	2,605	727,162,737	66,158,578	
1921 [1]	5,924	2,502	2,117,210,866	158,217,289	29,597,862	3,422	1,761,669,436	132,881,065	
1920 [1]	5,826	3,047	4,538,095,276	441,369,660	98,163,376	2,779	1,027,030,330	96,439,756	

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS

Alabama	49	24	$6,481,405	$751,026	$95,680	25	$1,343,529	$164,247	
Alaska									
Arizona	10	6	424,691	24,290	1,906	1	(2)	(2)	3
Arkansas	18	8	2,380,464	140,933	17,804	9	152,644	44,868	1
California	199	112	71,348,616	13,386,146	1,753,559	75	5,564,853	1,152,344	12
Colorado	54	23	14,171,204	2,978,964	399,534	26	1,043,550	104,506	5
Connecticut	60	30	5,279,893	301,003	31,900	30	2,998,499	470,602	
Delaware	8	5	5,488,064	907,848	122,084	3	28,746	3,564	
District of Columbia	12	4	873,167	177,923	23,655	7	370,574	81,359	1
Florida	79	20	669,626	49,615	31	55	3,033,505	467,132	4
Georgia	66	31	4,498,862	625,314	78,073	31	3,230,480	350,261	4
Hawaii	3	2	(2)	(2)	(2)	1	(2)	(2)	
Idaho	10	5	239,493	32,935	2,955	4	112,656	8,763	1
Illinois	300	202	139,842,951	16,620,560	2,189,050	96	11,949,414	2,275,286	2
Indiana	169	107	42,861,457	5,847,033	768,726	51	3,617,246	346,762	11
Iowa	87	41	11,401,132	1,379,609	175,772	28	2,631,780	147,575	18
Kansas	31	14	3,296,748	709,047	93,988	16	1,329,735	144,657	1

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

[2] States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*—Continued

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Kentucky	74	43	$11,417,129	$1,216,653	$156,957	25	$2,661,033	$153,163	6
Louisiana	26	6	598,013	22,319	1,734	19	1,083,756	263,895	1
Maine	18	10	1,054,892	97,346	9,960	6	3,566,162	160,247	2
Maryland	83	47	14,362,129	1,625,828	208,962	34	2,856,739	965,282	2
Massachusetts	157	79	20,722,792	3,498,249	450,638	76	8,249,890	1,203,373	2
Michigan	147	87	34,297,838	4,704,643	615,126	50	4,359,327	546,492	10
Minnesota	102	63	15,483,674	1,837,143	236,709	33	1,415,687	207,127	6
Mississippi	20	12	784,913	46,883	2,647	8	192,338	25,463	----------
Missouri	139	65	42,774,832	4,187,895	554,189	64	10,164,545	1,501,526	10
Montana	11	7	304,879	13,688	4	4	118,857	26,008	----------
Nebraska	33	16	1,794,221	72,589	6,776	16	916,012	151,510	1
Nevada	1	1	(2)	(2)	(2)	----------	----------	----------	----------
New Hampshire	7	4	801,188	19,144	2,096	3	82,062	14,336	----------
New Jersey	268	164	62,795,374	4,990,850	632,716	97	16,720,157	1,474,095	7
New Mexico	4	2	(2)	(2)	(2)	1	(2)	(2)	1
New York	601	349	229,410,246	25,100,708	3,296,945	232	24,257,647	2,498,062	20
North Carolina	59	32	6,873,240	811,282	102,479	22	1,826,013	97,432	5
North Dakota	9	7	337,892	21,343	1,516	2	(2)	(2)	----------
Ohio	437	247	164,312,156	19,434,000	2,563,314	179	37,796,225	2,590,309	11
Oklahoma	35	17	2,784,931	201,666	23,273	16	930,508	126,731	2
Oregon	48	26	4,060,525	355,091	40,652	18	645,321	76,560	4
Pennsylvania	534	282	310,788,972	31,592,595	4,188,810	225	61,232,035	7,907,987	27
Rhode Island	13	7	1,046,894	79,043	9,810	6	192,842	18,246	----------
South Carolina	26	10	1,247,262	152,825	18,924	15	928,786	129,325	1
South Dakota	17	10	341,084	31,400	2,187	5	68,770	21,489	2
Tennessee	71	36	15,878,667	1,414,148	184,973	31	3,344,528	324,855	4
Texas	88	47	16,118,213	2,719,645	352,612	37	2,837,978	365,547	4
Utah	24	12	2,027,692	323,194	40,606	11	711,442	60,304	1
Vermont	72	42	5,676,715	216,264	18,035	29	2,429,507	197,044	1
Virginia	75	39	4,390,942	176,689	14,619	35	2,116,344	181,850	1
Washington	80	41	7,383,510	1,590,677	202,821	33	3,660,109	304,166	6
West Virginia	102	52	45,017,746	5,723,857	741,022	42	8,075,144	824,411	8
Wisconsin	139	89	13,515,503	1,039,650	123,528	40	2,316,323	139,540	10

Wyoming	7	2	(2)	(2)	(2)	4	94,788	20,068	1
States grouped [2]			456,461	43,304	4,340		91,925	17,404	
Total	4,682	2,587	1,357,109,268	157,262,857	20,563,697	1,876	243,350,016	28,355,773	219
1926 [1]	4,606	2,762	1,500,050,797	195,166,284	25,542,126	1,844	164,876,462	22,112,040	
1925 [1]	4,454	2,753	1,345,032,439	181,547,186	22,852,708	1,701	156,780,115	17,846,227	
1924 [1]	4,356	2,735	1,216,633,248	162,403,306	19,151,889	1,621	166,464,366	17,943,545	
1923 [1]	4,201	2,880	,253,405,678	187,843,942	22,113,441	1,321	110,289,948	14,374,375	
1922 [1]	3,890	2,459	1,024,109,961	125,692,094	14,937,925	1,431	148,096,969	16,586,111	
1921 [1]	3,681	1,998	733,427,446	69,756,499	12,031,628	1,683	220,329,251	26,259,793	
1920 [1]	3,662	2,661	1,239,629,895	151,173,127	37,359,624	1,001	76,509,884	8,287,187	

MANUFACTURING: METAL AND METAL PRODUCTS

Alabama	102	47	$68,217,818	$6,354,661	$846,538	51	$5,081,163	$512,825	4
Alaska									
Arizona	15	9	1,413,666	67,568	7,604	4	116,010	17,844	2
Arkansas	21	10	2,972,800	151,933	16,805	8	1,386,875	86,006	3
California	853	439	198,093,406	19,999,820	2,563,934	378	52,454,138	5,650,915	36
Colorado	133	48	8,716,899	424,357	49,808	64	3,117,358	624,423	21
Connecticut	636	369	445,928,637	36,440,103	4,779,151	251	63,387,332	5,432,894	16
Delaware	42	18	58,304,345	4,284,342	574,955	22	9,149,646	468,040	2
District of Columbia	31	14	1,209,707	66,534	6,075	15	410,562	96,804	2
Florida	69	23	1,437,991	46,312	2,093	41	1,710,411	371,608	5
Georgia	100	60	21,930,594	1,599,568	197,485	35	4,150,021	307,552	5
Hawaii	7	4	7,663,158	499,091	66,815	3	119,863	17,961	
Idaho	11	6	1,219,029	70,592	8,757	4	55,731	14,918	1
Illinois	2,238	1,372	1,489,274,346	158,056,126	20,885,132	818	202,550,467	17,617,459	48
Indiana	646	373	377,799,449	31,487,939	4,091,269	244	80,188,070	10,096,696	29
Iowa	274	146	94,350,353	13,098,806	1,728,803	105	12,487,547	1,316,587	23
Kansas	95	47	10,864,871	829,434	101,065	44	8,116,116	410,862	4
Kentucky	152	89	50,686,131	2,989,490	346,598	37	6,627,481	694,395	6
Louisiana	95	45	7,456,694	476,081	55,212	47	3,819,202	335,163	3
Maine	77	38	7,861,002	334,394	29,025	26	2,467,397	412,692	13
Maryland	202	120	58,553,047	3,847,396	467,397	78	9,353,761	1,074,344	4
Massachusetts	1,167	643	396,483,035	58,513,576	7,353,630	496	136,982,218	9,012,326	28
Michigan	1,151	669	3,400,023,449	377,505,069	50,718,308	434	597,858,583	61,763,845	48
Minnesota	352	197	80,282,332	8,232,655	1,061,972	131	12,296,438	1,651,969	24
Mississippi	20	9	1,311,875	58,714	5,772	10	350,639	68,016	1
Missouri	615	344	186,167,780	15,019,784	1,916,709	248	42,073,799	3,091,461	23
Montana	35	17	541,164	36,025	1,755	7	226,218	12,634	11
Nebraska	87	35	9,263,532	461,679	49,593	48	3,857,344	455,125	4
Nevada	4					4	157,296	34,114	
New Hampshire	56	31	6,257,894	947,225	97,883	22	3,189,046	253,089	3
New Jersey	1,028	559	484,091,608	57,755,825	7,476,745	436	140,932,111	13,171,019	33
New Mexico	3	2	(2)	(2)	(2)	1	(2)	(2)	
New York	3,552	1,983	4,115,013,819	308,961,210	40,782,410	1,472	439,446,499	33,992,108	97

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

[2] States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*—Continued

MANUFACTURING: METAL AND METAL PRODUCTS—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
North Carolina	77	49	$8,558,837	$775,288	$93,495	25	$2,617,555	$165,362	3
North Dakota	17	10	872,891	68,056	7,474	4	61,272	11,351	3
Ohio	2,095	1,218	1,307,986,977	128,248,514	16,828,296	841	587,975,979	33,815,452	36
Oklahoma	121	69	18,998,704	1,305,309	165,079	48	13,218,269	851,629	4
Oregon	147	76	9,470,600	738,861	86,206	55	4,653,031	480,766	16
Pennsylvania	1,945	1,009	2,329,252,666	155,441,912	20,601,680	861	341,595,788	26,201,872	75
Rhode Island	324	184	127,137,074	10,510,506	1,355,757	136	21,847,336	2,333,382	4
South Carolina	31	17	1,782,865	73,841	6,768	12	254,603	65,621	2
South Dakota	12	10	772,748	37,395	3,242	2	(2)	(2)	----------
Tennessee	121	69	26,914,341	2,316,089	294,354	49	6,609,804	824,698	3
Texas	220	122	49,420,744	7,960,365	1,041,605	89	8,969,638	774,224	9
Utah	44	24	2,401,512	135,698	12,739	16	2,241,867	210,293	4
Vermont	49	32	11,025,381	1,225,468	156,923	17	2,045,613	252,825	----------
Virginia	115	66	15,538,982	1,213,653	149,449	48	2,826,889	582,824	1
Washington	302	133	22,809,354	1,132,715	122,005	139	9,531,768	971,303	30
West Virginia	97	55	165,384,208	9,649,157	1,288,046	38	11,351,244	441,733	4
Wisconsin	787	500	564,883,434	71,830,873	9,558,384	241	68,398,295	4,249,619	46
Wyoming	6	3	(2)	(2)	(2)	2	(2)	(2)	1
States grouped [2]	----------	----------	364,540	23,725	2,440	----------	55,015	6,509	----------
Total	20,379	11,412	16,256,966,289	1,501,273,734	198,066,290	8,227	2,928,373,358	241,305,137	740
1926 [1]	20,054	11,989	16,661,792,513	1,803,444,045	237,077,170	8,065	1,792,082,323	192,574,301	----------
1925 [1]	21,529	12,760	17,335,348,231	1,756,753,137	221,972,624	8,769	1,774,903,980	201,444,799	----------
1924 [1]	20,170	11,227	13,947,990,822	1,340,597,253	162,978,504	8,943	1,991,001,583	244,779,005	----------
1923 [1]	16,240	10,168	15,238,954,970	1,427,495,889	160,770,716	6,072	1,361,816,485	178,080,576	----------
1922 [1]	15,874	8,397	7,728,928,651	906,956,106	98,760,109	7,477	2,247,107,674	272,040,309	----------
1921 [1]	15,536	5,468	6,044,372,496	437,366,860	90,307,720	10,068	3,760,766,301	666,001,897	----------
1920 [1]	15,134	10,135	13,179,348,379	1,411,647,483	293,857,794	4,996	1,624,781,989	136,757,073	----------

MANUFACTURING: NOT ELSEWHERE CLASSIFIED

Alabama	26	17	$3,435,659	$210,316	$24,488	7	$182,778	$16,583	2
Alaska									
Arizona	1					1	(2)	(2)	
Arkansas	20	11	1,874,169	86,261	9,056	8	303,488	17,181	1
California	332	158	40,732,881	4,286,935	497,833	145	11,803,880	1,890,367	29
Colorado	60	23	10,887,437	128,783	7,195	30	1,358,020	134,842	7
Connecticut	198	95	60,627,255	6,945,218	768,361	92	13,779,593	1,382,111	11
Delaware	13	7	1,608,230	235,811	30,983	5	592,648	2,978,604	1
District of Columbia	17	7	400,635	15,491	460	8	226,297	98,045	2
Florida	28	13	960,403	96,888	10,637	13	364,719	55,314	2
Georgia	46	30	7,191,281	216,694	22,830	16	2,228,478	207,138	
Hawaii	2	1	(2)	(2)	(2)	1	(2)	(2)	
Idaho	7	4	162,475	9,683	484	1	(2)	(2)	2
Illinois	983	555	251,938,691	21,504,408	2,658,067	372	55,807,940	5,323,621	56
Indiana	250	116	37,925,534	2,629,360	329,554	108	22,124,142	2,330,331	26
Iowa	125	56	11,540,666	670,194	76,266	38	2,131,972	294,059	31
Kansas	25	13	7,198,201	664,518	84,795	10	1,086,111	65,562	2
Kentucky	61	33	16,029,396	1,958,793	260,155	24	1,283,566	275,951	4
Louisiana	24	10	1,673,864	181,814	20,589	12	744,081	68,912	2
Maine	50	17	1,984,898	177,788	21,073	21	746,127	92,042	12
Maryland	95	43	13,769,952	1,032,649	125,614	45	8,226,021	671,341	7
Massachusetts	494	240	76,137,456	5,323,066	656,802	233	22,595,887	3,050,606	21
Michigan	326	177	90,692,050	9,404,514	1,175,645	130	20,844,764	3,378,492	19
Minnesota	173	82	21,184,043	1,611,981	200,913	66	3,645,966	488,272	25
Mississippi	8	5	629,720	63,085	7,124	2	(2)	(2)	1
Missouri	299	150	82,080,839	6,171,994	797,570	123	7,584,111	1,025,316	26
Montana	10	4	60,443	8,500	605	4	17,933	23,923	2
Nebraska	26	10	1,726,217	73,452	7,919	12	521,809	98,426	4
Nevada	4	1	(2)	(2)	(2)	3	3,529	3,971	
New Hampshire	27	11	1,861,532	117,602	12,749	12	534,181	101,680	4
New Jersey	399	196	115,714,738	13,305,768	1,537,776	184	40,030,836	5,083,439	19
New Mexico	3	1	(2)	(2)	(2)	1	(2)	(2)	1
New York	1,961	1,023	497,154,101	50,449,088	6,488,712	845	153,826,128	18,744,707	93
North Carolina	45	25	4,473,112	234,895	20,736	16	1,183,363	68,198	4
North Dakota	6	2	(2)	(2)	(2)	2	(2)	(2)	2
Ohio	587	317	171,478,647	14,213,162	1,775,514	248	32,856,691	3,379,339	22
Oklahoma	35	11	1,203,979	85,814	8,297	19	697,723	201,022	2
Oregon	85	32	2,078,499	85,161	6,617	37	1,335,852	148,429	16
Pennsylvania	547	286	148,716,854	16,103,012	2,039,179	226	38,471,209	3,753,150	35
Rhode Island	74	36	9,435,526	475,541	44,385	36	3,401,374	574,463	2
South Carolina	15	5	1,202,258	55,770	5,123	9	240,807	42,380	1
South Dakota	6	3	195,198	35,320	4,693	2	(2)	(2)	1
Tennessee	57	28	11,501,539	1,361,913	173,664	23	2,821,604	283,009	6
Texas	69	44	6,105,233	477,985	49,572	20	1,084,189	101,801	5
Utah	17	5	1,620,758	99,130	11,237	8	227,304	194,901	4
Vermont	25	13	9,276,165	390,092	44,924	11	1,128,719	231,922	1
Virginia	47	21	2,827,770	197,424	21,740	22	828,480	79,099	4

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

[2] States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*—Continued

MANUFACTURING: NOT ELSEWHERE CLASSIFIED—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Washington	126	46	$4,449,458	$232,622	$23,470	48	$2,368,586	$179,184	32
West Virginia	27	8	1,223,477	52,303	3,061	17	1,184,443	125,186	2
Wisconsin	242	114	28,007,681	2,067,307	259,202	99	7,191,644	958,390	29
Wyoming	3					2	(2)	(2)	1
States grouped [2]			63,423	3,846			215,290	36,178	
Total	8,106	4,108	1,761,042,343	163,751,951	20,325,669	3,417	467,835,233	58,259,837	581
1926 [1]	8,775	4,681	2,066,034,830	195,636,969	24,348,732	4,074	460,600,317	45,484,274	
1925 [1]	6,246	3,676	2,006,741,719	173,792,394	21,494,169	2,570	304,214,827	36,733,205	
1924 [1]	6,772	3,926	2,176,943,775	197,975,248	23,580,176	2,846	491,001,931	57,560,904	
1923 [1]	11,187	6,664	4,455,159,452	473,420,323	55,265,523	4,523	678,307,774	89,543,060	
1922 [1]	10,825	5,981	3,546,528,930	370,465,237	42,229,447	4,844	798,352,398	86,925,794	
1921 [1]	10,292	4,266	2,136,393,002	164,196,817	28,295,849	6,026	1,083,777,026	171,537,751	
1920 [1]	9,834	5,935	3,610,555,042	435,022,063	91,201,101	3,899	758,250,931	61,710,274	

CONSTRUCTION

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Alabama	92	53	$10,943,050	$636,064	$76,122	32	$2,167,239	$215,171	7
Alaska	1					1	(2)	(2)	
Arizona	19	8	633,748	119,934	6,643	7	1,268,530	45,329	4
Arkansas	31	16	1,364,958	70,596	3,609	10	260,895	111,660	5
California	617	326	87,557,804	7,177,223	869,443	245	24,961,897	4,128,571	46
Colorado	109	47	3,891,298	117,911	6,774	49	3,259,184	370,505	13
Connecticut	349	217	43,026,529	2,224,313	239,067	113	10,577,749	550,860	19
Delaware	49	34	16,384,287	1,344,699	168,641	12	194,693	26,954	3
District of Columbia	132	69	14,945,301	929,503	110,994	54	6,289,017	383,033	9
Florida	410	154	27,918,305	2,577,841	299,458	214	16,089,997	2,304,130	42
Georgia	117	63	13,789,555	2,351,428	296,369	49	3,442,139	389,256	5
Hawaii	19	12	3,084,772	674,701	80,842	6	3,220,082	158,366	1
Idaho	16	9	2,666,779	109,062	13,285	3	89,531	25,670	4
Illinois	1,244	787	272,193,916	24,032,500	2,978,196	409	45,330,317	5,005,068	48

Indiana	334	180	36,165,231	2,612,354	285,162	124	11,186,126	966,357	30
Iowa	163	86	22,461,183	2,025,073	238,841	55	6,320,852	538,657	22
Kansas	57	31	4,841,583	260,648	23,840	18	722,361	67,626	8
Kentucky	175	104	14,927,878	963,697	105,537	57	3,723,664	546,352	14
Louisiana	165	85	17,658,592	1,729,088	214,196	68	3,685,627	843,774	12
Maine	112	65	4,984,980	227,424	17,642	38	1,704,285	233,998	9
Maryland	276	139	25,777,414	2,292,818	278,825	114	9,248,605	756,340	23
Massachusetts	823	481	110,327,813	6,343,395	653,843	313	24,186,874	2,668,904	29
Michigan	594	330	123,157,140	7,400,735	898,389	221	20,253,154	2,426,556	43
Minnesota	315	178	32,801,360	2,627,111	288,758	106	8,574,988	1,214,928	31
Mississippi	27	14	2,597,386	123,216	10,133	9	429,997	106,838	4
Missouri	578	351	46,656,696	4,550,120	501,852	180	12,359,324	1,561,159	47
Montana	38	16	1,217,096	56,339	4,507	14	494,977	57,565	8
Nebraska	77	43	15,344,436	674,384	81,987	31	2,232,909	242,671	3
Nevada	7	4	1,291,904	32,152	2,599	2	(2)	(2)	1
New Hampshire	24	21	1,381,364	53,110	3,854	3	238,114	21,284	----------
New Jersey	1,165	735	115,479,008	6,829,731	734,510	377	30,715,646	3,059,338	53
New Mexico	9	3	1,405,157	161,678	21,772	5	102,030	134,309	1
New York	5,191	2,906	629,758,787	43,402,440	5,134,068	1,861	232,168,819	17,100,731	424
North Carolina	139	81	14,989,096	689,719	71,156	49	4,293,172	226,523	9
North Dakota	21	16	1,612,171	56,265	5,460	4	215,835	14,540	1
Ohio	1,053	646	169,626,917	7,692,965	850,345	362	47,365,055	2,665,118	45
Oklahoma	229	141	29,377,860	3,365,411	327,559	62	5,730,868	672,630	26
Oregon	177	98	9,284,372	520,000	42,080	63	4,525,483	373,387	16
Pennsylvania	933	526	282,298,352	23,459,802	3,008,309	340	51,429,846	4,945,274	67
Rhode Island	126	77	9,314,684	431,621	34,378	41	3,132,480	195,336	8
South Carolina	57	25	3,716,115	183,503	19,457	22	2,629,904	259,156	10
South Dakota	32	18	2,504,114	144,442	15,844	11	353,531	57,376	3
Tennessee	109	60	17,806,925	662,498	74,997	41	2,489,540	335,936	8
Texas	309	170	35,901,270	3,365,698	382,553	115	10,608,820	906,687	24
Utah	73	36	3,702,789	340,391	38,471	31	1,737,208	270,081	6
Vermont	8	5	289,072	32,321	3,355	3	52,823	11,270	----------
Virginia	161	88	32,058,752	1,055,372	119,302	64	6,008,964	647,462	9
Washington	246	136	16,243,614	928,704	63,701	91	4,635,176	433,779	19
West Virginia	130	72	9,865,543	449,034	39,291	51	3,728,782	514,650	7
Wisconsin	450	301	67,614,277	3,029,957	330,974	121	7,751,320	561,680	28
Wyoming	21	8	342,698	20,972	1,248	10	187,152	50,724	3
States grouped [2]	----------	----------	----------	----------	----------	----------	34,693	14,030	----------
Total	17,609	10,071	2,413,183,931	171,159,963	20,078,238	6,281	642,410,274	59,417,399	1,257
1926 [1]	16,770	10,075	2,287,547,857	162,569,003	19,146,036	6,695	528,547,998	53,621,248	----------
1925 [1]	15,338	9,701	1,914,494,247	156,490,708	17,580,920	5,637	391,554,860	43,345,993	----------
1924 [1]	13,176	8,701	1,784,698,994	132,704,218	13,911,675	4,475	425,624,680	42,010,538	----------
1923 [1]	12,551	8,151	1,753,796,470	112,003,914	11,438,833	4,400	469,915,480	42,808,544	----------
1922 [1]	11,370	6,997	1,350,514,102	91,724,158	9,652,388	4,373	415,529,862	52,528,638	----------
1921 [1]	10,361	6,041	1,281,614,507	67,335,368	13,594,886	4,320	491,693,680	51,507,351	----------
1920 [1]	9,960	7,010	1,875,949,811	113,552,012	33,179,762	2,950	361,704,293	28,209,391	----------

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

[2] States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*—Continued

TRANSPORTATION AND OTHER PUBLIC UTILITIES

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Alabama	219	148	$13,799,035	$1,675,625	$196,230	46	$16,412,155	$306,456	25
Alaska	24	16	746,868	161,504	18,828	6	120,815	14,923	2
Arizona	92	49	4,899,416	360,140	35,825	31	2,973,601	1,777,859	12
Arkansas	187	126	16,591,541	2,506,412	312,862	47	6,167,855	1,017,590	14
California	1,001	546	410,497,986	62,137,481	8,268,655	332	64,982,502	8,027,767	123
Colorado	245	112	109,309,782	9,269,744	1,232,665	80	3,228,198	1,175,356	53
Connecticut	287	188	239,282,430	23,290,269	3,111,496	77	3,093,461	623,948	22
Delaware	45	31	168,060,206	20,006,655	2,694,981	12	2,883,730	161,618	2
District of Columbia	81	50	280,693,586	33,360,511	4,497,679	29	4,085,356	443,922	2
Florida	251	91	19,506,645	3,057,044	384,054	127	30,099,172	3,991,350	33
Georgia	309	212	27,186,718	4,934,835	615,819	84	6,903,330	806,740	13
Hawaii	37	26	19,877,754	4,361,087	586,190	9	432,122	39,204	2
Idaho	107	62	2,001,871	243,309	24,968	28	4,584,585	174,343	17
Illinois	1,343	776	1,513,802,454	138,934,998	18,459,849	439	398,687,328	28,908,070	128
Indiana	594	383	35,618,159	5,488,299	650,022	168	17,411,604	1,981,152	43
Iowa	788	508	31,839,560	5,083,427	632,882	154	15,024,964	1,379,617	126
Kansas	369	258	355,858,380	76,579,201	10,297,108	94	5,514,889	1,200,602	17
Kentucky	348	201	192,620,217	22,096,010	2,938,053	95	2,545,465	464,813	52
Louisiana	281	181	46,984,989	5,532,648	663,890	86	16,411,167	2,318,704	14
Maine	358	237	65,200,017	8,821,137	1,150,337	77	15,314,860	3,225,694	44
Maryland	261	157	365,034,402	33,623,830	4,516,640	75	8,781,787	1,525,977	29
Massachusetts	707	460	460,375,016	61,681,390	8,209,447	208	80,617,784	4,585,697	39
Michigan	507	295	197,877,895	34,416,977	4,573,631	168	62,556,862	8,699,908	44
Minnesota	469	297	435,594,375	23,177,573	3,032,009	128	27,681,146	2,841,462	44
Mississippi	179	143	10,259,282	1,260,135	137,527	29	916,135	112,878	7
Missouri	640	366	373,949,814	37,153,416	4,938,930	215	175,855,775	10,745,377	59
Montana	165	84	13,794,093	3,610,034	475,391	43	849,297	2,111,180	38
Nebraska	286	216	25,134,584	3,147,655	396,211	56	2,023,457	400,410	14
Nevada	43	19	555,461	63,993	5,067	19	865,866	242,845	5
New Hampshire	91	70	3,411,464	883,972	105,605	18	864,810	199,059	3
New Jersey	681	434	377,791,317	46,289,547	6,151,411	208	12,715,218	1,664,296	39
New Mexico	59	37	1,829,521	316,973	34,909	16	279,603	105,499	6
New York	3,442	1,949	4,416,466,582	550,576,180	73,704,742	1,286	880,614,413	70,548,696	207
North Carolina	397	224	150,158,806	17,774,584	2,356,323	123	3,475,054	593,639	50

North Dakota	171	101	2,893,576	294,493	30,908	44	686,882	58,113	26
Ohio	951	640	261,578,434	46,130,383	6,045,223	273	28,858,794	3,811,437	38
Oklahoma	438	215	79,738,579	15,011,065	1,585,080	189	29,309,346	1,833,992	34
Oregon	426	239	22,150,513	2,556,053	304,588	128	19,694,902	900,593	59
Pennsylvania	1,630	987	1,441,080,628	155,975,391	20,830,110	430	121,075,210	11,158,010	213
Rhode Island	92	50	12,821,855	3,500,989	461,347	37	3,046,751	852,620	5
South Carolina	232	123	4,316,698	589,241	65,813	94	2,533,793	300,325	15
South Dakota	233	159	3,103,903	484,484	53,301	45	568,786	66,398	29
Tennessee	310	177	78,302,613	9,843,065	1,292,250	95	5,831,372	898,552	38
Texas	1,195	760	130,414,398	18,055,425	2,253,552	368	92,719,128	5,944,281	67
Utah	134	71	15,972,210	1,691,081	219,047	36	2,375,873	477,653	27
Vermont	84	62	1,861,479	418,796	48,242	17	9,012,581	1,431,985	5
Virginia	328	192	309,836,129	77,478,612	10,430,643	113	76,209,337	3,283,141	23
Washington	718	421	60,336,727	9,307,586	1,183,139	230	20,781,118	2,558,833	67
West Virginia	269	173	8,824,837	1,771,099	208,437	76	3,627,792	555,864	20
Wisconsin	735	493	22,591,525	3,589,173	421,731	166	3,758,577	485,722	76
Wyoming	73	40	1,656,061	306,530	34,249	28	817,608	438,257	5
Total	22,912	13,855	12,844,090,391	1,588,880,061	210,877,896	6,982	2,295,882,216	197,472,427	2,075
1926 [1]	25,100	15,444	13,518,652,542	1,723,398,621	228,662,641	9,656	1,245,659,785	120,174,173	----------
1925 [1]	23,613	14,862	10,952,508,305	1,468,692,774	186,313,849	8,751	928,339,371	134,744,529	----------
1924 [1]	22,431	14,565	9,099,039,812	1,232,012,201	148,278,140	7,856	1,076,769,025	137,753,364	----------
1923 [1]	21,113	14,269	9,280,705,456	1,257,409,896	150,998,913	6,844	1,248,311,572	125,649,787	----------
1922 [1]	20,511	13,690	8,098,069,972	979,263,568	119,480,757	6,821	1,656,213,284	193,489,424	----------
1921 [1]	19,105	11,831	7,187,369,107	821,871,454	101,021,765	7,274	1,813,387,056	323,358,796	----------
1920 [1]	20,599	12,922	7,775,205,644	829,130,927	98,623,106	7,677	1,577,576,290	150,505,207	----------

TRADE

Alabama	1,350	885	$242,855,911	$7,491,527	$819,468	446	$61,738,284	$3,064,598	19
Alaska	42	41	4,301,083	152,545	11,502	1	(2)	(2)	----------
Arizona	345	236	63,098,864	2,565,140	286,220	103	16,835,630	586,499	6
Arkansas	881	559	150,841,816	4,093,000	425,082	312	54,481,940	2,627,797	10
California	4,421	2,656	1,767,957,397	71,068,722	8,685,383	1,683	354,106,306	20,302,385	82
Colorado	1,667	1,037	246,048,385	7,665,726	807,338	593	65,357,292	2,942,634	37
Connecticut	1,985	1,224	352,711,825	12,318,833	1,323,062	726	113,336,419	4,614,965	35
Delaware	260	159	69,113,060	3,038,120	381,836	89	12,529,728	812,349	12
District of Columbia	585	339	156,970,685	6,391,709	784,284	237	43,851,947	2,168,073	9
Florida	2,126	792	172,189,260	5,580,985	578,113	1,274	175,019,834	15,485,458	60
Georgia	1,762	1,188	335,426,272	9,204,028	976,606	562	118,910,541	4,295,808	12
Hawaii	217	149	55,949,453	3,480,644	441,110	62	(2)	(2)	6
Idaho	545	391	66,497,978	1,994,527	171,398	143	19,052,208	588,587	11
Illinois	8,331	5,042	3,346,433,864	142,214,632	17,937,094	3,109	598,769,374	26,390,299	180
Indiana	2,934	1,822	482,402,489	15,993,085	1,757,115	1,021	133,507,990	6,443,704	91
Iowa	2,508	1,699	442,699,465	10,386,802	1,045,070	698	109,048,975	3,549,070	111
Kansas	1,648	1,111	298,287,367	7,511,680	785,116	511	80,322,581	2,488,655	26
Kentucky	1,526	991	252,248,921	8,818,646	919,605	493	62,737,685	3,069,202	42

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. For 1916-1924, inclusive, gross income incomplete, due to gross operating revenue of railroad and other public utilities not being completely tabulated. Fiscal and fractional (part year) returns are included.

[2] States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*—Continued

TRADE—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Louisiana	1,822	1,127	$462,759,592	$13,261,546	$1,486,841	653	$114,236,828	$4,998,404	42
Maine	1,071	702	139,425,554	3,550,779	325,958	335	34,889,802	1,626,540	34
Maryland	1,318	712	394,286,928	15,913,659	1,945,249	572	77,082,608	5,142,816	34
Massachusetts	5,645	3,104	1,638,297,502	48,181,142	5,643,971	2,432	347,565,470	15,983,360	109
Michigan	3,669	2,225	1,041,703,663	46,679,319	5,769,652	1,355	238,739,771	12,732,939	89
Minnesota	3,089	2,052	937,912,954	25,129,428	2,788,653	938	148,113,104	7,798,408	99
Mississippi	839	566	129,908,923	3,745,402	367,146	253	25,478,335	1,590,807	20
Missouri	4,459	2,727	1,334,699,820	45,856,615	5,523,823	1,632	293,264,230	12,618,774	100
Montana	999	734	119,285,557	4,086,786	384,130	226	16,855,420	636,618	39
Nebraska	1,535	1,104	402,124,913	9,539,822	1,043,476	406	58,973,521	2,305,442	25
Nevada	153	103	97,954,097	3,023,771	382,515	47	3,144,361	220,769	3
New Hampshire	308	200	47,335,390	1,227,802	120,165	104	9,887,950	513,400	4
New Jersey	3,910	2,354	1,604,482,764	51,435,489	6,369,616	1,477	210,655,247	11,019,631	79
New Mexico	286	190	44,120,404	1,615,872	172,485	83	5,415,910	501,480	13
New York	21,880	12,696	7,770,922,107	287,721,171	35,698,670	8,764	1,799,983,907	91,131,954	420
North Carolina	2,173	1,350	325,835,900	10,425,693	842,197	776	76,855,092	4,079,825	47
North Dakota	1,314	932	137,534,006	3,481,918	245,479	317	22,653,032	782,866	65
Ohio	6,621	4,018	1,825,349,792	57,539,275	6,806,855	2,526	414,460,373	18,459,585	77
Oklahoma	1,632	1,111	359,289,372	9,814,208	1,089,626	489	72,632,470	3,027,398	32
Oregon	1,482	876	260,187,226	6,260,441	641,848	559	84,395,840	2,933,781	47
Pennsylvania	5,382	2,965	1,859,504,832	64,732,543	7,919,406	2,273	458,022,365	22,846,601	144
Rhode Island	658	395	213,823,498	6,206,689	723,301	252	41,119,697	1,902,564	11
South Carolina	1,388	742	151,573,873	2,769,271	229,208	621	54,487,675	2,164,550	25
South Dakota	1,005	750	119,487,441	2,830,093	197,895	225	16,498,414	685,646	30
Tennessee	1,562	1,040	450,981,844	11,939,809	1,321,659	502	126,735,366	5,544,374	20
Texas	3,860	2,470	1,239,930,578	39,099,399	4,611,770	1,313	233,153,945	10,936,418	77
Utah	830	553	131,704,020	4,229,098	420,785	264	33,742,153	1,705,941	13
Vermont	298	194	51,984,140	1,627,938	171,820	96	11,066,834	525,417	8
Virginia	2,054	1,352	351,824,771	12,412,748	1,345,474	668	67,206,958	3,342,564	34
Washington	2,661	1,588	464,302,187	12,579,644	1,339,448	993	122,461,592	5,354,140	80
West Virginia	1,303	848	223,249,097	8,309,336	923,292	441	46,788,534	2,640,785	14
Wisconsin	3,660	2,406	645,168,328	20,498,927	2,260,512	1,165	114,388,186	6,193,644	89

Wyoming	361	240	29,890,676	1,174,221	103,223	111	10,957,586	446,183	10
States grouped [2]							19,320,498	515,607	
Total	122,360	74,747	33,512,875,844	1,156,870,205	137,351,547	44,931	7,430,839,801	362,339,344	2,682
1926 [1]	112,705	71,403	33,459,062,756	1,165,557,562	140,522,646	41,302	7,478,473,042	330,998,059	
1925 [1]	109,588	71,910	32,617,031,658	1,254,045,996	145,349,645	37,678	7,229,905,678	287,506,146	
1924 [1]	105,323	68,112	28,625,232,657	1,098,585,578	120,648,795	37,211	6,490,246,892	296,516,827	
1923 [1]	100,646	68,186	26,441,517,568	1,197,926,069	128,536,444	32,460	5,832,623,165	264,797,443	
1922 [1]	95,683	59,791	22,864,939,438	1,014,012,731	107,041,608	35,892	5,811,919,511	318,693,358	
1921 [1]	88,179	42,809	17,570,065,920	571,945,297	96,742,515	45,370	9,774,283,657	626,828,343	
1920 [1]	78,885	52,278	23,915,646,093	911,173,330	192,612,920	26,607	7,597,470,410	339,482,009	

SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

Alabama	243	151	$8,366,208	$768,109	$76,635	74	$3,662,832	$287,729	18
Alaska	10	6	219,169	16,450	401	3	51,571	14,199	1
Arizona	105	55	4,044,189	418,063	45,155	30	956,979	161,366	20
Arkansas	139	94	6,308,228	769,434	80,416	38	1,664,778	148,559	7
California	1,899	950	166,541,139	18,497,234	2,188,856	716	63,578,362	9,181,963	233
Colorado	514	263	16,146,657	1,326,451	143,313	162	9,172,852	619,730	89
Connecticut	544	288	24,257,025	1,963,501	208,009	210	15,465,370	1,123,997	46
Delaware	87	50	2,630,309	314,873	32,677	29	12,659,130	448,780	8
District of Columbia	251	157	19,968,346	1,442,068	141,345	84	5,346,622	796,352	10
Florida	695	228	12,998,135	1,050,127	90,333	408	18,619,445	6,445,114	59
Georgia	369	190	21,142,884	1,599,291	169,673	107	5,156,369	802,711	12
Hawaii	36	20	3,818,594	376,800	47,987	14	1,876,296	429,342	2
Idaho	151	95	2,846,260	235,946	17,722	37	557,610	71,414	19
Illinois	3,135	1,700	332,128,240	28,583,836	3,174,356	1,153	125,261,196	14,817,188	282
Indiana	757	435	38,328,739	2,907,672	308,115	212	9,176,979	894,089	82
Iowa	538	324	14,227,292	894,695	64,789	154	4,324,010	347,966	60
Kansas	204	125	7,083,470	588,787	59,364	63	1,989,842	211,554	16
Kentucky	449	245	14,236,725	2,163,667	253,214	132	5,876,761	592,189	72
Louisiana	324	203	21,955,231	2,315,204	263,443	100	7,053,625	586,743	21
Maine	280	177	18,430,160	1,097,209	118,039	71	1,450,592	161,781	32
Maryland	446	257	26,281,132	2,931,662	352,060	136	5,635,390	831,517	53
Massachusetts	1,466	739	103,717,064	8,758,736	1,037,322	654	45,383,236	4,864,568	73
Michigan	962	516	84,662,773	8,921,670	1,067,598	363	31,087,729	5,745,766	83
Minnesota	610	345	31,693,642	2,870,006	322,887	204	11,816,406	932,865	61
Mississippi	100	57	2,581,196	253,219	23,273	36	1,909,524	541,004	7
Missouri	1,169	639	78,961,563	5,218,100	578,245	438	22,149,817	2,683,547	92
Montana	238	146	7,598,585	1,156,740	133,183	60	1,580,696	171,227	32
Nebraska	255	148	11,419,385	473,606	40,796	94	3,962,196	403,346	13
Nevada	43	23	871,012	76,626	5,867	14	182,237	27,843	6
New Hampshire	92	49	3,096,977	202,756	19,558	35	1,063,742	113,769	8
New Jersey	1,248	656	72,984,921	6,000,034	673,160	507	32,241,152	4,499,308	85
New Mexico	77	48	1,392,317	138,952	11,605	19	399,487	54,212	10
New York	7,334	3,739	1,043,478,173	96,772,329	12,062,100	3,161	294,380,445	38,184,563	434
North Carolina	380	161	13,376,931	1,198,449	134,259	167	5,730,582	747,544	52

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

[2] States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*—Continued

SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.—Continued

States and Territories	Total number of returns	Number of returns	Corporations reporting net income		Tax	Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
			Gross income	Net income		Number of returns	Gross income	Deficit	
North Dakota	164	86	$1,585,938	$108,439	$6,028	42	$473,237	$59,450	36
Ohio	1,690	917	107,301,349	9,907,409	1,141,517	661	43,730,518	5,246,770	112
Oklahoma	400	266	16,002,110	1,866,185	199,201	100	3,054,123	289,833	34
Oregon	574	284	14,946,951	1,187,430	111,568	199	6,065,395	693,984	91
Pennsylvania	1,556	815	131,636,340	13,120,136	1,592,052	626	43,784,248	6,007,938	115
Rhode Island	151	78	10,479,324	892,727	101,441	63	3,863,259	620,730	10
South Carolina	175	70	2,161,151	176,733	12,908	83	2,124,467	173,815	22
South Dakota	229	140	2,164,582	170,154	10,148	39	774,157	66,855	50
Tennessee	352	214	22,215,318	1,585,083	151,578	107	3,211,144	411,201	31
Texas	945	593	44,038,617	3,830,969	388,959	275	12,777,989	1,497,138	77
Utah	184	107	7,629,528	727,118	80,516	63	2,091,846	223,354	14
Vermont	79	49	1,957,812	133,957	11,737	24	739,583	131,534	6
Virginia	423	226	15,928,506	1,717,944	180,835	142	5,385,627	575,419	55
Washington	929	476	28,174,056	2,072,337	195,453	308	9,773,574	1,169,076	145
West Virginia	285	160	9,284,840	812,984	75,678	93	4,419,084	580,561	32
Wisconsin	902	466	46,179,922	3,702,966	407,645	319	11,692,843	1,287,520	117
Wyoming	85	53	1,437,425	148,977	12,378	30	693,806	86,137	2
Total	34,193	18,287	2,680,916,440	244,463,850	28,625,757	12,859	906,078,710	117,065,160	3,047
1926 [1]	32,257	17,755	2,628,039,969	260,981,252	31,040,096	14,502	732,271,926	103,771,742	----------
1925 [1]	28,981	16,571	2,283,167,734	246,426,235	28,466,993	12,410	556,184,645	72,226,325	----------
1924 [1]	26,320	15,495	2,049,142,401	202,165,035	22,130,913	10,825	582,704,474	66,650,942	----------
1923 [1]	25,114	15,482	1,917,929,099	188,368,460	20,376,829	9,632	500,837,285	59,141,170	----------
1922 [1]	23,145	13,494	1,689,958,545	148,366,522	16,262,319	9,651	525,945,947	59,614,683	----------
1921 [1]	19,105	10,694	1,312,596,853	104,872,554	19,269,098	8,409	442,490,733	45,939,035	----------
1920 [1]	17,490	11,914	1,656,790,349	145,490,862	31,547,536	5,576	295,783,511	29,199,368	----------

FINANCE: BANKING, INSURANCE, REAL ESTATE, AND HOLDING COMPANIES, STOCKBROKERS, ETC.

Alabama	1,391	896	$33,340,080	$7,498,640	$823,085	345	$5,972,220	$1,579,008	150
Alaska	27	17	720,002	151,527	16,915	8	130,502	69,598	2
Arizona	295	157	6,254,439	977,704	95,890	81	3,837,150	1,041,486	57

Arkansas	724	526	13,996,856	2,259,810	194,438	160	12,379,731	1,457,691	38
California	6,567	3,570	1,097,208,343	133,784,193	16,921,736	2,472	251,214,584	37,913,323	525
Colorado	1,737	947	45,673,049	6,447,743	676,635	571	28,058,187	5,424,358	219
Connecticut	1,454	978	386,371,117	34,911,221	4,026,456	391	13,883,874	3,782,338	85
Delaware	648	404	193,665,384	47,655,400	6,328,876	192	18,580,759	13,401,626	52
District of Columbia	532	301	37,842,213	9,113,402	1,104,881	162	8,319,657	3,558,280	69
Florida	5,388	1,625	48,984,070	11,623,684	1,080,702	2,518	70,591,339	52,884,312	1,245
Georgia	1,572	942	45,932,113	8,476,939	943,502	520	17,500,087	5,881,061	110
Hawaii	196	136	13,033,382	3,171,911	400,650	51	1,604,814	270,918	9
Idaho	440	243	5,032,206	533,061	32,222	146	3,012,377	854,232	51
Illinois	5,371	3,400	902,795,872	107,525,636	13,262,733	1,610	181,894,479	37,266,952	361
Indiana	3,280	2,245	111,805,905	19,847,178	2,183,738	746	22,986,500	7,018,807	289
Iowa	3,078	1,559	84,910,674	8,137,952	773,569	978	40,939,810	7,996,570	541
Kansas	1,883	1,118	30,708,957	4,685,419	433,145	586	16,556,374	4,737,214	179
Kentucky	1,340	938	75,484,265	9,347,759	1,061,754	276	7,988,737	1,846,147	126
Louisiana	1,572	945	90,365,590	9,031,910	996,879	507	30,195,508	4,883,544	120
Maine	663	424	51,726,634	5,303,695	536,707	182	13,892,451	907,067	57
Maryland	1,710	1,077	187,829,744	21,592,625	2,681,274	425	25,579,281	6,296,376	248
Massachusetts	3,112	1,915	545,232,783	51,859,019	6,415,049	998	130,135,699	34,719,697	199
Michigan	4,156	2,483	289,800,508	68,079,545	8,523,821	1,360	97,036,177	24,267,949	343
Minnesota	3,542	1,684	154,295,222	15,167,966	1,721,087	1,391	52,371,369	10,882,605	467
Mississippi	541	362	18,816,061	1,826,407	172,123	153	6,070,243	1,365,620	26
Missouri	5,187	3,079	217,504,931	28,081,874	3,170,518	1,595	82,781,655	15,124,575	513
Montana	911	450	8,991,119	1,553,548	121,483	262	6,291,942	1,949,610	199
Nebraska	1,850	1,079	39,406,678	5,206,999	473,517	474	26,206,036	4,004,769	297
Nevada	137	82	2,991,611	563,160	59,680	41	1,533,740	456,445	14
New Hampshire	282	212	16,408,656	2,540,759	298,405	63	4,289,285	2,847,221	7
New Jersey	7,226	4,119	428,385,110	81,313,162	9,387,270	2,436	66,875,440	19,165,937	671
New Mexico	222	109	2,228,854	449,933	43,006	66	2,254,602	626,200	47
New York	35,272	19,693	3,514,803,567	529,946,089	63,643,893	11,979	681,422,895	136,634,359	3,600
North Carolina	1,619	883	69,315,129	8,126,442	907,217	543	11,534,273	3,960,924	193
North Dakota	1,331	426	7,270,166	967,694	63,648	402	6,714,974	1,403,969	503
Ohio	6,039	3,548	383,225,338	52,711,738	5,910,318	2,156	121,231,674	31,095,818	335
Oklahoma	1,286	771	26,201,292	4,297,403	435,435	406	17,034,957	3,045,329	109
Oregon	1,610	786	25,560,753	3,745,183	361,206	554	17,340,308	6,922,843	270
Pennsylvania	5,032	3,184	902,229,378	110,634,057	13,959,369	1,486	112,549,952	20,141,566	562
Rhode Island	606	399	39,577,371	5,164,791	625,207	158	21,186,435	4,070,023	49
South Carolina	1,018	421	19,275,052	2,203,769	209,389	425	7,788,167	2,611,357	172
South Dakota	1,057	432	6,039,107	763,814	30,414	266	5,802,896	1,607,656	339
Tennessee	1,199	811	75,686,821	7,956,257	877,780	308	8,371,519	2,269,731	89
Texas	3,318	2,010	114,559,035	22,045,462	2,387,675	1,014	62,155,396	12,487,901	294
Utah	681	442	42,834,439	3,161,869	332,395	178	5,791,472	1,575,555	61
Vermont	181	140	17,504,748	2,165,500	250,754	35	1,972,122	859,962	6
Virginia	1,967	1,182	55,801,276	12,320,795	1,387,347	599	10,665,405	3,288,455	186
Washington	2,702	1,512	97,817,011	10,328,249	1,073,269	863	23,082,792	5,843,765	327
West Virginia	1,303	804	37,733,655	6,852,288	759,570	377	6,921,985	3,245,695	122

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data*—Continued

FINANCE: BANKING, INSURANCE, REAL ESTATE, AND HOLDING COMPANIES, STOCKBROKERS, ETC.—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Wisconsin	3,890	2,467	$168,833,406	$29,732,360	$3,426,319	975	$32,589,924	$9,820,984	448
Wyoming	280	167	4,999,985	985,277	103,040	92	1,874,619	897,680	21
Total	137,425	78,100	10,797,009,957	1,522,833,798	181,705,991	44,582	2,407,016,374	566,176,909	14,743
1926 [1]	130,433	76,819	9,356,744,267	1,336,892,784	169,214,776	53,614	2,942,935,998	528,032,344	----
1925 [1]	115,947	73,246	8,503,186,306	1,523,823,240	179,948,691	42,701	2,013,582,179	456,219,056	----
1924 [1]	104,761	67,089	6,766,187,881	995,123,931	109,444,007	37,672	2,305,943,359	460,596,529	----
1923 [1]	96,772	62,654	5,488,238,992	868,083,415	95,114,379	34,118	2,975,878,948	410,813,152	----
1922 [1]	91,105	58,646	7,148,710,071	887,834,693	99,097,400	32,459	1,783,176,886	397,660,887	----
1921 [1]	82,858	54,122	5,797,975,438	739,296,805	76,271,592	28,736	1,753,120,702	363,165,913	----
1920 [1]	78,902	55,484	6,721,199,029	933,304,119	119,001,606	23,418	1,668,375,486	293,936,196	----
NATURE OF BUSINESS NOT GIVEN									
Alabama	124	18	$429,803	$17,157	----	14	$193,387	$28,764	92
Alaska	2	----	----	----	----	----	----	----	----
Arizona	103	2	(2)	(2)	(2)	2	(2)	(2)	99
Arkansas	60	7	221,142	22,849	$1,634	13	211,291	52,045	40
California	965	62	1,836,784	123,054	6,441	124	4,230,161	967,710	779
Colorado	450	8	182,537	6,934	179	30	1,327,245	104,060	412
Connecticut	242	22	381,157	33,879	1,518	21	358,438	139,978	199
Delaware	141	9	99,214	14,353	958	16	42,360	69,190	116
District of Columbia	119	8	90,181	12,691	407	9	182,766	57,104	102
Florida	795	41	1,388,984	101,583	1,776	53	1,104,450	755,567	701
Georgia	126	27	1,130,372	36,495	978	24	570,985	66,766	75
Hawaii	12	----	----	----	----	2	(2)	(2)	10
Idaho	60	8	105,984	8,422	----	4	201,415	115,306	48
Illinois	1,065	47	1,598,783	175,725	11,790	83	4,915,857	675,594	935
Indiana	618	23	1,223,120	33,791	----	20	747,328	70,844	575
Iowa	356	23	285,264	23,570	854	21	1,122,864	156,424	312
Kansas	102	10	96,450	9,414	36	10	127,576	98,324	82

Kentucky	230	17	245,370	16,344	579	24	185,953	52,588	189
Louisiana	246	26	1,790,340	53,252	2,357	26	673,110	90,021	194
Maine	170	18	185,504	24,728	2,120	23	114,331	231,028	129
Maryland	399	43	1,086,305	193,025	24,038	21	1,571,672	595,969	335
Massachusetts	539	38	2,063,087	78,502	5,919	68	1,368,863	418,604	433
Michigan	559	23	887,483	79,973	8,010	48	641,942	473,013	488
Minnesota	601	29	2,529,627	62,809	6,000	44	341,704	95,662	528
Mississippi	50	6	80,372	5,722		2	(2)	(2)	42
Missouri	717	26	337,086	23,655	656	55	1,468,033	197,229	636
Montana	512	12	235,298	15,978	20	18	192,334	41,260	482
Nebraska	98	10	158,965	24,227	2,079	9	416,322	36,047	79
Nevada	33	3	(2)	(2)	(2)	2	(2)	(2)	28
New Hampshire	37	4	16,458	2,326		9	26,544	20,286	24
New Jersey	544	66	2,278,326	204,132	18,596	66	1,138,757	221,943	412
New Mexico	84	3	11,084	3,254		5	2,855	5,550	76
New York	2,652	450	9,883,634	2,014,607	214,255	301	5,305,619	1,466,342	1,901
North Carolina	227	22	444,651	52,504	972	121	609,665	148,184	84
North Dakota	169	10	305,785	11,117	316	13	96,946	30,881	146
Ohio	697	76	1,855,435	144,255	9,218	83	2,325,624	514,336	538
Oklahoma	417	32	3,180,843	23,081	112	22	193,428	104,289	363
Oregon	442	23	279,482	17,669	240	28	632,652	187,502	391
Pennsylvania	1,018	46	2,056,846	102,118	7,215	80	881,997	337,577	892
Rhode Island	114	8	89,369	33,039	178	9	127,128	21,931	97
South Carolina	144	16	174,991	8,809	3	13	179,052	126,444	115
South Dakota	146	13	112,747	10,252	36	7	8,484	3,747	126
Tennessee	160	11	132,652	29,716	1,286	8	111,182	55,955	141
Texas	350	29	790,027	78,803	4,508	29	628,963	63,419	292
Utah	128	11	174,727	11,522	178	11	65,231	13,793	106
Vermont	22	4	136,823	15,709	1,316	2	(2)	(2)	16
Virginia	229	16	100,072	22,632	1,537	31	579,488	109,875	182
Washington	646	22	320,644	35,771	1,781	11	647,839	116,060	583
West Virginia	172	17	181,773	26,439	597	14	55,526	50,895	141
Wisconsin	716	40	7,113,921	91,864	6,946	46	1,074,195	165,538	630
Wyoming	85	7	68,793	7,968	193	6	72,143	14,914	72
States grouped [2]			161,563	6,458	356		261,833	29,456	
Total	18,693	1,492	48,539,858	4,143,177	348,188	1,731	37,335,838	9,398,014	15,470
1926 [1]	14,871	810	27,393,023	2,603,701	220,101	14,031	17,572,022	6,286,912	
1925 [1]	13,544					13,544		1,956,113	
1924 [1]	26,439					26,439	326,841	73,332	
1923 [1]	26,250					26,250	625	803,110	
1922 [1]	30,283	12	16,274	1,172		30,271	330,710	271,806	
1921 [1]	27,780					27,780	52,024	16,761	
1920 [1]	31,760	1,957	90,374,598	13,122,256	841,959	29,803	211,021,480	76,773,273	

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43–45. Fiscal and fractional (part year) returns are included.

[2] States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income: and the number, gross income, and deficit of corporations reporting no net income*—Continued

COMBINATIONS—PREDOMINANT INDUSTRY NOT DEFINED

Year	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
1927 [1]								
1926 [1]								
1925 [2]	5,320	1,757	$213,078,732	$20,385,699	$2,277,058	3,563	$108,934,162	$15,203,776
1924 [2]	3,957	1,662	358,756,223	26,014,701	2,361,006	2,295	95,373,013	18,533,476
1923 [2]	3,419	1,713	607,185,982	50,071,077	5,209,962	1,706	191,441,708	24,345,929
1922 [2]	2,116	1,078	326,940,929	38,850,617	4,441,639	1,038	164,220,112	18,566,276
1921 [2]	2,879	1,201	379,619,547	27,088,612	3,075,506	1,678	438,605,604	65,509,712
1920 [2]	3,108	1,436	665,011,090	66,902,914	5,962,591	1,672	467,950,836	34,527,084

[1] Classified as to industry.
[2] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43–45. Fiscal and fractional (part year) returns are included.

TABLE 18.—*Corporation returns—Distribution of number of returns, net income and net deficit, by size of net income and net deficit, by major industrial groups*

[Income returned for the calendar year ended Dec. 31, 1927] [1]

Distribution	All corporations		Agriculture and related industries		Mining and quarrying		Manufacturing							
							All manufactures		Food products, beverages, and tobacco		Textiles and textile products		Leather and leather products	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting net income:														
Size of net income—														
Under $1,000	70,299	$27,806,395	1,474	$577,106	1,674	$604,760	10,940	$4,563,154	2,093	$898,575	1,737	$715,945	233	[illegible]
$1,000 to $2,000	52,044	79,589,268	1,013	1,557,805	849	1,287,586	8,495	12,988,670	1,622	2,472,110	1,306	1,993,573	187	291,315
$2,000 to $3,000	26,470	64,351,482	362	874,073	349	858,140	4,653	11,321,069	796	1,939,646	719	1,749,103	112	268,113
$3,000 to $4,000	15,048	52,633,692	209	723,516	208	733,091	2,712	9,389,086	448	1,556,926	428	1,480,339	84	285,637
$4,000 to $5,000	9,914	44,367,754	161	718,425	178	797,832	1,989	8,952,978	365	1,628,873	292	1,305,162	53	238,284
$5,000 to $10,000	27,690	197,100,206	425	2,999,104	452	3,226,727	5,986	43,116,141	1,080	7,759,346	875	6,324,522	188	1,365,781
$10,000 to $15,000	11,387	137,633,906	194	2,370,588	246	3,016,988	3,214	39,866,467	563	6,949,194	459	5,715,775	97	1,181,890
$15,000 to $20,000	9,912	165,701,312	127	2,223,131	159	2,849,670	2,109	36,658,620	345	5,976,544	318	5,529,601	68	1,188,120
$20,000 to $25,000	6,217	140,165,752	109	2,439,800	140	3,188,604	1,815	40,945,659	285	6,397,629	267	6,007,333	50	1,158,406
$25,000 to $50,000	12,518	447,199,459	167	6,016,180	356	12,983,862	3,982	144,344,716	616	22,269,811	584	21,417,345	137	4,996,036
$50,000 to $100,000	8,299	580,909,267	104	7,120,192	238	17,003,837	3,134	221,242,928	454	31,592,286	503	35,394,745	90	6,597,562
$100,000 to $250,000	5,823	901,979,956	60	9,271,903	210	32,494,790	2,518	394,621,869	332	51,365,516	427	67,412,079	81	12,190,055
$250,000 to $500,000	2,047	714,494,467	22	7,706,668	94	32,749,809	988	346,689,884	97	35,036,179	169	57,893,721	38	13,607,847
$500,000 to $1,000,000	1,139	788,890,764	15	9,847,584	38	28,051,319	575	399,518,263	57	40,423,228	102	71,134,159	20	14,542,493
$1,000,000 to $5,000,000	855	1,760,282,717	2	(2)	36	73,389,952	419	847,970,185	66	137,742,034	52	96,826,945	8	15,085,650
$5,000,000 and over	187	2,938,777,864	1	(2)	7	63,072,896	81	1,376,457,681	16	231,812,501	2	36,586,092	2	26,025,440
Classes grouped [2]				24,131,099										
Total reporting net income	259,849	8,981,884,261	4,445	78,577,174	5,232	276,308,663	53,620	3,938,647,370	9,232	585,820,452	8,240	417,484,179	1,448	99,071,812

[1] Fiscal and fractional (part year) returns are included. See p. 1.
[2] Classes grouped to conceal the amount and identity of taxpayers.

TABLE 18.—*Corporation returns—Distribution of number of returns, net income and net deficit, by size of net income and net deficit, by major industrial groups*—Continued

Distribution	All corporations		Agriculture and related industries		Mining and quarrying		Manufacturing: All manufactures		Manufacturing: Food products, beverages, and tobacco		Manufacturing: Textiles and textile products		Manufacturing: Leather and leather products	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting no net income:														
Size of deficit—														
Under $1,000	49,199	$22,260,980	1,314	$523,163	2,077	$692,230	7,762	$3,329,691	1,339	$555,400	1,012	$448,660	154	$71,515
$1,000 to $2,000	23,543	35,201,966	608	888,052	717	1,034,783	4,520	6,657,253	758	1,127,469	664	966,801	94	139,911
$2,000 to $3,000	15,379	38,056,867	415	1,027,316	527	1,308,846	3,233	8,035,623	505	1,260,495	473	1,166,056	83	204,107
$3,000 to $4,000	11,321	39,367,959	312	1,095,856	410	1,429,916	2,422	8,460,231	407	1,403,676	365	1,277,549	59	206,121
$4,000 to $5,000	8,333	37,228,992	204	911,171	299	1,340,354	1,918	8,591,686	283	1,265,051	277	1,242,039	38	171,448
$5,000 to $10,000	23,198	166,072,281	640	4,566,927	1,079	8,730,494	5,642	40,455,521	881	6,301,631	826	6,070,282	157	1,120,367
$10,000 to $15,000	10,118	125,106,434	284	3,490,091	563	6,975,336	2,754	33,787,918	388	4,718,956	416	5,138,619	71	871,572
$15,000 to $20,000	5,633	98,125,977	151	2,608,081	380	6,632,478	1,597	27,690,545	243	4,240,937	248	4,301,339	42	711,086
$20,000 to $25,000	3,776	85,380,525	102	2,267,473	288	7,407,537	1,123	25,201,603	128	2,889,664	168	3,738,794	37	837,592
$25,000 to $50,000	7,863	273,897,401	209	7,343,298	651	22,835,962	2,543	88,737,192	370	12,557,948	435	15,276,417	75	2,621,693
$50,000 to $100,000	4,019	277,499,065	134	9,328,846	397	27,631,946	1,366	94,093,914	173	11,987,902	232	15,735,296	50	3,511,508
$100,000 to $250,000	2,327	351,234,547	58	9,116,731	264	39,178,336	885	135,549,728	97	14,673,621	160	24,292,131	31	4,941,900
$250,000 to $500,000	654	225,694,160	19	6,560,917	84	28,360,840	253	87,541,149	32	10,649,310	31	10,321,279	9	2,782,827
$500,000 to $1,000,000	257	176,554,346	5	3,481,789	38	25,548,705	103	70,633,949	15	9,186,876	17	11,208,330	2	(2)
$1,000,000 to $5,000,000	188	351,194,669	5	8,683,493	27	48,689,786	69	138,464,168	10	(2)	8	(2)	1	(2)
$5,000,000 and over	18	168,863,207			3	19,126,731	6	73,822,468	1	(-)	1	(2)		
Classes grouped [2]										25,371,703		19,632,337		3,510,943
Total reporting deficit	165,826	2,471,739,376	4,460	61,893,204	7,804	246,924,280	36,196	851,052,639	5,630	108,190,639	5,343	120,815,929	903	21,702,590
inactive corporations, no income data reported	49,356		1,000		5,483		3,599		662		268		60	
Grand total—Net income less deficit	475,031	6,510,144,885	9,905	16,683,970	18,519	29,384,383	93,415	3,087,594,731	15,524	477,629,813	13,851	296,668,250	2,411	77,369,222

Distribution	Manufacturing—Continued													
	Rubber and related products		Lumber and wood products		Paper, pulp, and products		Printing and publishing		Chemical and allied substances		Stone, clay, and glass products		Metal and metal products	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting net income:														
Size of net income—														
Under $1,000	57	$22,649	693	$278,264	177	$76,322	1,733	$747,947	874	$335,476	472	$211,303	1,898	$799,378
$1,000 to $2,000	45	69,363	636	967,070	127	199,743	1,312	2,009,741	516	775,023	426	650,447	1,646	2,487,049
$2,000 to $3,000	23	55,372	369	900,495	82	201,267	695	1,694,810	274	676,526	233	641,069	949	2,299,805
$3,000 to $4,000	14	49,316	241	834,884	53	180,102	342	1,189,967	157	545,673	143	500,516	577	1,987,191
$4,000 to $5,000	7	31,518	158	704,863	40	180,130	271	1,216,187	121	548,616	101	452,070	425	1,905,947
$5,000 to $10,000	31	223,514	530	3,863,768	166	1,162,519	728	5,162,469	411	3,003,588	279	1,987,171	1,285	9,233,871
$10,000 to $15,000	15	179,765	311	3,856,743	92	1,139,615	542	4,174,612	242	2,949,472	168	2,080,234	739	9,143,179
$15,000 to $20,000	15	262,485	181	3,147,571	86	1,490,674	216	3,741,125	155	2,704,458	91	1,570,667	483	8,431,563
$20,000 to $25,000	8	185,064	161	3,665,775	67	1,502,781	180	4,078,708	152	3,410,430	30	2,015,203	407	9,209,404
$25,000 to $50,000	28	978,542	371	13,515,325	136	5,098,202	351	12,655,076	343	12,611,757	194	7,056,385	924	33,245,628
$50,000 to $100,000	28	1,887,420	273	19,484,650	128	9,334,152	255	17,715,379	254	17,674,148	154	10,784,481	791	56,521,443
$100,000 to $250,000	20	2,962,613	172	26,564,294	123	19,405,008	190	29,244,121	217	34,129,016	109	16,411,697	699	112,128,927
$250,000 to $500,000	23	7,766,469	56	20,221,482	58	21,041,317	63	22,152,984	113	38,582,259	41	14,736,643	275	96,733,894
$500,000 to $1,000,000	10	7,051,228	18	12,522,300	29	19,997,701	29	19,825,189	72	49,199,924	28	19,283,128	183	126,524,676
$1,000,000 to $5,000,000	8	14,320,954	8	14,881,013	21	(6)	25	45,791,536	52	111,262,689	26	64,344,245	134	275,208,832
$5,000,000 and over	3	34,206,880			1	(6)	2	27,034,802	15	217,478,717	2	14,562,198	36	755,613,067
Classes grouped [2]						43,068,278								
Total reporting net income	335	70,253,152	4,178	125,408,497	1,386	123,987,811	6,734	198,475,653	3,960	495,857,272	2,587	157,262,857	11,412	1,501,273,734

[2] Classes grouped to conceal the amount and identity of taxpayers.

TABLE 18.—*Corporation returns—Distribution of number of returns, net income and net deficit, by size of net income and net deficit, by major industrial groups*—Continued

Distribution	Manufacturing—Continued													
	Rubber and related products		Lumber and wood products		Paper, pulp, and products		Printing and publishing		Chemical and allied substances		Stone, clay, and glass products		Metal and metal products	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting no net income:														
Size of deficit—														
Under $1,000	48	$22,274	497	$199,116	99	$42,607	1,141	$491,118	762	$288,395	360	$156,925	1,563	$728,751
$1,000 to $2,000	33	46,903	325	476,222	67	100,786	574	848,310	361	531,922	203	294,335	976	1,437,159
$2,000 to $3,000	15	37,517	255	636,917	58	142,620	414	1,029,325	245	607,953	164	403,943	707	1,762,084
$3,000 to $4,000	19	66,469	200	696,514	51	177,646	238	828,232	188	667,482	123	433,669	529	1,854,065
$4,000 to $5,000	8	34,933	188	836,397	38	170,468	192	860,995	123	553,468	142	629,045	450	2,624,615
$5,000 to $10,000	38	281,753	543	4,002,988	120	864,051	466	3,286,914	407	2,921,271	338	2,408,220	1,328	9,464,446
$10,000 to $15,000	21	257,529	304	3,728,679	53	649,623	198	2,438,485	197	2,399,631	154	1,870,375	697	8,568,177
$15,000 to $20,000	14	238,663	205	3,526,358	22	382,467	100	1,707,892	128	2,215,662	80	1,399,943	384	6,694,196
$20,000 to $25,000	10	226,314	162	3,635,826	21	474,169	67	1,473,923	94	2,108,815	69	1,536,926	268	6,068,288
$25,000 to $50,000	25	921,708	306	10,831,416	53	1,761,277	122	4,259,393	168	5,902,267	157	5,473,778	621	21,825,420
$50,000 to $100,000	16	1,128,312	205	13,861,119	29	1,830,565	62	4,254,565	91	6,504,772	53	3,809,912	347	23,964,980
$100,000 to $250,000	21	3,544,771	116	17,811,416	25	3,673,855	37	5,704,374	71	11,191,651	23	3,516,135	233	34,820,308
$250,000 to $500,000	11	4,000,325	35	11,777,368	5	(2)	15	4,968,253	24	8,434,898	3	(2)	74	26,627,533
$500,000 to $1,000,000	3	2,144,297	8	5,445,507	-------	-------	2	(2)	14	10,419,162	6	4,004,891	28	19,820,537
$1,000,000 to $5,000,000	2	6,404,718	3	(2)	1	(2)	1	(2)	17	38,245,197	1	(2)	21	(2)
$5,000,000 and over	-------	-------	1	(2)	-------	-------	-------	-------	2	17,376,469	-------	-------	1	(2)
Classes grouped [2]	-------	-------	-------	16,828,999	-------	3,344,262	-------	2,636,216	-------	-------	-------	2,417,676	-------	75,644,578
Total reporting deficit	284	19,356,486	3,353	94,294,842	642	13,614,396	3,629	34,787,995	2,892	110,369,015	1,876	28,355,773	8,227	241,305,137
Inactive corporations, no income data reported	36	-------	285	-------	55	-------	316	-------	377	-------	219	-------	740	-------
Grand total—Net income less deficit	655	50,896,666	7,816	31,113,655	2,083	110,373,415	10,679	163,687,658	7,229	385,488,257	4,682	128,907,084	20,379	1,259,968,597

Distribution	Manufacturing—Continued: All other manufacturing industries		Construction		Transportation and other public utilities		Trade		Service—professional, amusements, hotels, etc.		Finance—banking, insurance, real estate, and holding companies, stockbrokers, etc.		Nature of business not given	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting net income:														
Size of net income—														
Under $1,000	973	$378,042	2,484	$1,099,924	5,271	$2,039,340	18,245	$8,060,976	6,609	$2,400,341	22,687	$8,175,860	915	$284,934
$1,000 to $2,000	702	1,082,236	2,075	3,190,638	2,439	3,650,733	16,332	25,197,693	3,847	5,927,497	16,690	25,335,336	304	453,310
$2,000 to $3,000	369	894,863	1,167	2,854,630	1,100	2,680,658	9,045	21,977,842	1,679	4,086,726	8,033	19,499,711	82	198,633
$3,000 to $4,000	225	778,341	571	1,978,819	643	2,231,023	4,941	17,106,096	925	3,232,196	4,797	17,092,731	42	147,134
$4,000 to $5,000	166	740,788	462	2,058,749	481	2,162,419	3,414	15,233,180	603	2,696,614	2,596	11,650,083	22	97,474
$5,000 to $10,000	413	3,032,792	1,044	7,296,605	1,130	8,005,725	8,752	61,790,750	1,646	11,729,079	8,204	58,586,094	51	349,981
$10,000 to $15,000	205	2,520,048	545	6,649,256	551	6,811,747	3,774	46,110,197	764	9,340,711	2,078	23,216,615	21	251,337
$15,000 to $20,000	151	2,616,122	311	5,362,138	343	5,956,165	2,312	40,173,822	456	7,907,537	4,079	64,297,046	16	273,783
$20,000 to $25,000	148	3,334,836	269	6,086,992	235	5,262,870	1,638	36,978,952	340	7,653,441	1,659	37,343,728	12	266,306
$25,000 to $50,000	298	10,620,609	513	18,101,151	517	18,330,427	2,991	106,308,600	637	22,588,139	3,339	117,965,598	16	560,786
$50,000 to $100,000	207	14,456,652	335	23,161,083	349	24,400,575	1,807	125,885,917	402	27,778,770	1,923	133,770,201	7	545,764
$100,000 to $250,000	148	22,759,233	213	31,515,349	329	52,441,037	979	148,856,350	248	37,274,986	1,263	195,166,028	3	(2)
$250,000 to $500,000	55	18,917,179	54	18,005,514	143	49,966,472	291	100,824,431	74	25,723,378	380	132,452,250	1	(2)
$500,000 to $1,000,000	27	19,014,237	19	13,362,929	125	87,587,426	134	91,246,687	28	19,001,963	205	140,274,593		
$1,000,000 to $5,000,000	19	34,736,584	7	11,872,721	143	306,366,051	79	138,775,896	27	44,389,254	142	274,607,519		
$5,000,000 and over	2	27,869,389	2	18,563,495	56	1,010,987,393	13	172,342,816	2	12,733,218	25	263,400,405		
Classes grouped [2]														713,735
Total reporting net income	4,108	163,751,951	10,071	171,159,963	13,855	1,588,880,061	74,747	1,156,870,205	18,287	244,463,850	78,100	1,522,833,798	1,492	4,143,177

[2] Classes grouped to conceal the amounts and identity of taxpayers.

TABLE 18.—*Corporation returns—Distribution of number of returns, net income and net deficit, by size of net income and net deficit, by major industrial groups*—Continued

Distribution	Manufacturing—Continued: All other manufacturing industries		Construction		Transportation and other public utilities		Trade		Service—professional, amusements, hotels, etc.		Finance—banking, insurance, real estate, and holding companies, stockbrokers, etc.		Nature of business not given	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting no net income:														
Size of deficit—														
Under $1,000	787	$324,930	1,633	$673,328	2,667	$979,363	12,264	$5,369,210	4,290	$1,842,311	16,325	$8,620,897	867	$239,737
$1,000 to $2,000	465	687,435	882	1,286,096	937	1,334,714	7,130	10,458,475	1,947	3,241,902	6,564	9,958,110	238	342,581
$2,000 to $3,000	314	784,606	613	1,491,253	556	1,382,766	4,803	11,896,137	1,219	3,029,148	3,896	9,598,168	117	287,610
$3,000 to $4,000	243	848,808	491	1,711,963	428	1,454,538	3,488	12,110,711	927	3,223,364	2,758	9,583,478	85	297,902
$4,000 to $5,000	179	805,227	338	1,505,891	313	1,355,427	2,602	11,637,782	661	2,947,754	1,940	8,682,346	58	256,581
$5,000 to $10,000	528	3,733,598	997	7,053,641	774	5,524,908	6,811	48,397,854	1,672	11,832,435	5,397	38,223,249	186	1,287,252
$10,000 to $15,000	255	3,146,272	446	5,446,526	304	3,764,816	2,888	35,221,172	698	9,347,817	2,123	26,367,990	58	704,768
$15,000 to $20,000	131	2,272,002	245	4,238,761	181	3,142,770	1,456	25,145,203	350	6,657,277	1,244	21,506,300	29	504,562
$20,000 to $25,000	99	2,211,292	162	3,614,003	122	2,729,770	909	20,267,853	224	4,987,982	832	18,587,909	14	316,395
$25,000 to $50,000	211	7,305,875	307	10,465,451	302	10,648,547	1,567	54,353,885	481	16,556,078	1,760	61,469,585	43	1,487,403
$50,000 to $100,000	108	7,504,983	107	7,081,374	177	12,530,479	662	45,212,535	224	15,509,211	928	64,428,498	24	1,682,262
$100,000 to $250,000	71	11,379,566	43	6,297,444	118	18,253,297	275	41,055,145	125	17,555,140	548	82,730,429	11	(2)
$250,000 to $500,000	14	4,713,815	11	4,049,764	46	16,462,440	57	19,368,857	30	10,147,614	154	53,202,579		
$500,000 to $1,000,000	8	5,355,202	4	2,225,565	21	16,957,388	12	8,470,157	9	6,230,165	64	42,505,014	1	(2)
$1,000,000 to $5,000,000	4	7,188,226	2	2,276,339	30	50,901,509	7	13,374,368	2	3,956,962	46	84,848,044		
$5,000,000 and over					6	50,049,695					3	25,864,313		
Classes grouped [2]														1,999,911
Total reporting deficit	3,417	58,259,837	6,281	59,417,399	6,982	197,472,427	44,931	362,339,344	12,859	117,065,160	44,582	566,176,909	1,731	9,398,014
Inactive corporations, no income data reported	581		1,257		2,075		2,682		3,047		14,743		15,470	
Grand total—Net income less deficit	8,106	105,492,114	17,609	111,742,564	22,912	1,391,407,634	122,360	794,530,861	34,193	127,398,690	137,425	956,656,889	18,693	−5,254,837

[2] Classes grouped to conceal net income and identity of taxpayer.

TABLE 19.—*Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1927, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock and no par value common stock*

ALL CORPORATIONS

Industrial groups	Number of returns filed	Number of balance sheets tabulated			Cash [1]	Notes receivable	Accounts receivable	Inventories
		Total	Showing par value common stock	Showing no par value common stock				
Agriculture and related industries	8,905	7,195	6,765	430	$56,674,510	$74,925,187	$121,605,490	$217,260,253
Mining and quarrying	13,036	11,298	10,806	492	360,028,263	112,116,544	591,251,560	680,761,453
Manufacturing:								
Food products, beverages, and tobacco	14,862	13,577	12,838	739	511,993,537	112,206,422	979,398,335	1,823,919,385
Textiles and textile products	13,583	13,018	12,389	629	365,475,696	84,730,868	1,015,434,730	1,859,359,759
Leather and leather products	2,351	2,272	2,158	114	74,612,455	16,032,781	255,299,948	421,561,865
Rubber and related products	619	582	562	20	77,963,953	15,375,592	267,852,422	331,608,530
Lumber and wood products	7,531	7,230	6,892	338	124,880,419	114,927,981	444,057,189	740,276,263
Paper, pulp and products	2,028	1,975	1,863	112	90,989,338	23,172,106	258,058,195	298,315,896
Printing and publishing	10,363	9,403	8,900	503	139,127,225	52,087,431	369,543,536	218,964,531
Chemicals and allied substances	6,852	6,399	6,019	380	530,478,075	175,160,858	1,060,500,779	1,464,695,333
Stone, clay, and glass products	4,463	4,224	4,002	222	116,456,519	39,555,141	206,970,993	349,982,765
Metal and metal products	19,639	18,924	17,898	1,026	1,366,655,629	519,503,951	2,462,374,758	3,900,632,525
Miscellaneous manufacturing	7,525	7,172	6,779	393	126,030,470	81,937,279	392,111,700	505,267,066
Total manufacturing	89,816	84,776	80,300	4,476	3,524,663,316	1,234,690,410	7,711,602,585	11,883,893,918
Construction	16,352	14,955	14,095	860	191,442,147	119,340,920	623,323,632	305,721,301
Transportation and other public utilities	20,837	16,858	15,835	1,023	1,549,100,324	325,410,857	1,789,503,543	1,024,323,552
Trade	119,678	110,280	103,414	6,866	1,198,370,036	840,549,524	4,773,682,630	5,631,272,140
Service—Professional, amusements, hotels, etc	31,146	25,388	23,411	1,977	240,238,640	131,467,047	327,563,468	176,913,679
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc	122,682	106,016	99,490	6,526	9,720,531,699	29,507,028,846	2,623,548,661	1,068,019,887
Nature of business not given	3,223	2,390	2,024	366	10,167,659	19,477,255	32,298,876	17,178,271
Grand total	425,675	379,156	356,140	23,016	16,851,216,594	32,365,006,588	18,594,380,445	21,005,344,454

[1] Includes cash in till and deposits in bank.

TABLE 19.—*Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1927, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock and no par value common stock*—Continued.

ALL CORPORATIONS—Continued

Industrial groups	Exempt investments		Capital assets	Miscellaneous assets, not distributed	Total assets	Notes payable	Accounts payable	Bonded debt and mortgages
	Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act and obligations of the United States or its possessions						
Agriculture and related industries	$7,906,600	$23,642,040	$1,229,729,422	$445,244,778	$2,176,988,280	$262,936,192	$124,478,966	$178,090,468
Mining and quarrying	29,714,757	232,928,704	7,494,725,883	2,064,826,429	11,565,453,593	483,220,976	435,231,224	911,572,665
Manufacturing:								
Food products, beverages, and tobacco	44,287,965	127,052,292	3,493,548,706	1,996,310,354	9,088,716,996	659,652,339	555,129,659	881,626,621
Textiles and textile products	35,135,439	209,561,265	2,386,100,322	708,269,800	6,664,067,879	603,932,617	492,978,764	234,371,567
Leather and leather products	5,488,917	15,212,634	276,008,413	164,787,032	1,229,004,045	116,235,002	89,145,636	30,094,335
Rubber and related products	3,133,401	12,141,036	462,025,228	391,968,231	1,561,468,393	62,361,007	186,411,774	247,106,918
Lumber and wood products	11,660,743	50,694,174	1,766,315,399	540,891,874	3,793,704,042	441,285,467	225,163,088	161,010,142
Paper, pulp and products	3,984,407	38,661,983	1,031,558,505	436,897,258	2,181,637,688	98,233,130	101,943,337	276,009,631
Printing and publishing	23,826,358	61,803,575	810,413,796	885,780,152	2,561,546,604	198,755,241	191,757,430	236,756,557
Chemicals and allied substances	44,791,244	247,142,665	5,186,615,960	3,332,009,249	12,041,304,163	307,539,206	512,840,789	773,471,502
Stone, clay, and glass products	4,505,047	74,081,568	1,249,501,684	278,160,490	2,259,014,207	112,341,298	89,116,668	127,181,615
Metal and metal products	94,869,465	783,259,059	8,683,870,117	3,954,535,723	21,765,701,227	991,222,683	984,329,940	1,725,465,487
Miscellaneous manufacturing	5,868,216	138,757,920	691,645,761	494,214,976	2,435,833,388	175,292,463	153,796,412	112,992,898
Total manufacturing	277,551,202	1,758,368,171	26,007,403,891	13,183,825,139	65,581,998,632	3,766,850,453	3,582,613,497	4,806,087,273
Construction	30,672,296	47,035,545	742,933,537	678,612,084	2,739,081,432	289,923,604	401,341,659	237,424,019
Transportation and other public utilities	42,051,696	229,765,789	46,487,384,658	15,111,235,566	66,558,775,385	1,198,879,612	1,405,195,064	20,541,637,800
Trade	51,827,514	351,581,049	4,309,024,251	2,926,481,988	20,082,789,132	2,613,512,605	2,432,628,677	845,516,263
Service—Professional, amusements, hotels, etc.	13,799,238	22,860,050	3,340,411,095	1,365,081,457	5,618,334,674	507,969,035	361,075,734	1,162,763,326
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc.	1,767,908,958	4,884,365,964	15,251,172,846	48,094,381,598	112,916,958,459	3,852,890,607	2,325,904,078	6,046,936,173
Nature of business not given	2,046,219	7,394,751	82,508,343	130,866,263	301,937,635	44,854,020	36,389,137	9,543,205
Grand total	2,223,478,480	7,557,042,033	104,945,293,326	84,000,555,302	287,542,317,222	13,021,037,104	11,104,858,036	34,739,571,192

Industrial groups	Miscellaneous liabilities, not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabilities
		Preferred	Common				
Agriculture and related industries	$326, 982, 825	$175, 685, 705	$906, 594, 658	$377, 975, 540	$175, 756, 074	$202, 219, 466	$2, 176, 988, 280
Mining and quarrying	1, 632, 520, 268	584, 480, 588	5, 655, 824, 854	2, 617, 872, 322	755, 269, 304	1, 862, 603, 018	11, 565, 453, 593
Manufacturing:							
Food products, beverages, and tobacco	572, 264, 620	1, 329, 038, 886	3, 285, 594, 855	2, 008, 732, 780	203, 322, 764	1, 805, 410, 016	9, 088, 716, 996
Textiles and textile products	466, 182, 519	855, 790, 940	2, 522, 965, 706	1, 724, 780, 693	236, 934, 927	1, 487, 845, 766	6, 664, 067, 879
Leather and leather products	88, 107, 950	212, 037, 703	469, 617, 308	263, 549, 832	39, 783, 721	223, 766, 111	1, 229, 004, 045
Rubber and related products	95, 060, 397	257, 618, 696	457, 127, 766	272, 747, 943	16, 966, 108	255, 781, 835	1, 561, 468, 393
Lumber and wood products	322, 649, 328	209, 910, 055	1, 345, 421, 520	1, 212, 595, 181	124, 330, 739	1, 088, 264, 442	3, 793, 704, 042
Paper, pulp and products	159, 499, 631	227, 721, 696	832, 873, 360	511, 400, 445	26, 043, 542	485, 356, 903	2, 181, 637, 688
Printing and publishing	268, 323, 886	222, 098, 188	790, 966, 053	728, 451, 310	75, 562, 061	652, 889, 249	2, 561, 546, 604
Chemicals and allied substances	1, 163, 668, 972	858, 981, 501	5, 267, 869, 593	3, 325, 021, 720	168, 089, 120	3, 156, 932, 600	12, 041, 304, 163
Stone, clay, and glass products	115, 125, 994	282, 469, 977	942, 955, 205	635, 954, 356	46, 130, 906	589, 823, 450	2, 259, 014, 207
Metal and metal products	1, 856, 291, 908	2, 565, 831, 547	7, 401, 268, 941	6, 610, 747, 884	369, 457, 163	6, 241, 290, 721	21, 765, 701, 227
Miscellaneous manufacturing	270, 034, 659	337, 090, 460	878, 196, 545	601, 997, 876	93, 567, 925	508, 429, 951	2, 445, 835, 388
Total manufacturing	5, 377, 209, 864	7, 358, 589, 649	24, 194, 856, 852	17, 895, 980, 020	1, 400, 188, 976	16, 495, 791, 044	65, 581, 998, 632
Construction	645, 763, 397	101, 003, 833	637, 362, 931	519, 473, 928	93, 211, 939	426, 261, 989	2, 739, 081, 432
Transportation and other public utilities	10, 523, 612, 445	4, 926, 920, 099	20, 368, 878, 704	8, 256, 110, 132	662, 458, 471	7, 593, 651, 661	66, 558, 775, 385
Trade	1, 500, 956, 843	1, 837, 035, 815	7, 020, 872, 988	4, 428, 082, 625	595, 816, 684	3, 832, 265, 941	20, 082, 789, 132
Service—Professional, amusements, hotels, etc	662, 048, 029	502, 121, 044	1, 686, 488, 766	962, 032, 123	226, 163, 383	735, 868, 740	5, 618, 334, 674
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc	75, 571, 507, 814	2, 286, 378, 396	13, 439, 051, 325	10, 317, 037, 557	922, 747, 491	9, 394, 290, 066	112, 916, 958, 459
Nature of business not given	33, 731, 518	28, 062, 910	171, 034, 868	40, 132, 944	61, 810, 967	[2] 21, 678, 023	301, 937, 635
Grand total	96, 274, 333, 003	17, 800, 278, 039	74, 080, 965, 946	45, 414, 697, 191	4, 893, 423, 289	40, 521, 273, 902	287, 542, 317, 222

[2] Deficit.

TABLE 19.—*Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1927, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock and no par value common stock*—Continued

CORPORATIONS REPORTING NET INCOME

Industrial groups	Number of returns filed	Number of balance sheets tabulated			Cash [1]	Notes receivable	Accounts receivable	Inventories
		Total	Showing par value common stock	Showing no par value common stock				
Agriculture and related industries	4,445	3,579	3,385	194	$44,627,215	$40,888,644	$81,838,486	$132,584,529
Mining and quarrying	5,232	4,295	4,120	175	231,690,120	55,854,096	320,524,575	308,094,290
Manufacturing:								
Food products, beverages, and tobacco	9,232	8,466	8,084	382	437,262,042	89,678,622	680,818,121	1,458,382,750
Textiles and textile products	8,240	8,000	7,677	323	308,469,783	66,768,698	835,074,965	1,466,131,177
Leather and leather products	1,448	1,415	1,353	62	61,068,981	12,081,419	207,589,896	348,754,866
Rubber and related products	335	323	310	13	62,168,016	12,826,787	112,227,629	200,497,932
Lumber and wood products	4,178	4,032	3,875	157	93,478,980	74,652,884	303,834,129	470,101,145
Paper, pulp and products	1,386	1,359	1,290	69	80,657,666	20,273,823	160,329,199	248,962,181
Printing and publishing	6,734	6,160	5,866	294	129,346,991	42,778,084	299,192,351	183,233,244
Chemicals and allied substances	3,960	3,710	3,517	193	448,200,641	139,375,395	879,913,306	1,175,261,910
Stone, clay, and glass products	2,587	2,459	2,343	116	105,580,633	33,822,288	173,176,436	260,193,406
Metal and metal products	11,412	11,058	10,599	459	1,251,721,453	418,016,979	2,127,243,309	3,179,372,434
Miscellaneous manufacturing	4,108	3,929	3,746	183	103,500,827	60,260,144	288,161,933	375,720,807
Total manufacturing	53,620	50,911	48,660	2,251	3,081,456,013	970,535,123	6,067,561,274	9,366,611,852
Construction	10,071	9,143	8,670	473	148,725,088	88,057,246	478,633,555	225,536,120
Transportation and other public utilities	13,855	11,068	10,442	626	1,246,516,592	220,079,895	1,365,662,289	817,875,524
Trade	74,747	69,816	66,023	3,793	1,022,897,980	613,810,550	3,867,849,793	4,532,047,968
Service—Professional, amusements, hotels, etc	18,287	14,710	13,634	1,076	184,875,301	100,217,795	242,003,951	131,511,667
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc	78,100	66,943	63,188	3,755	7,588,447,206	24,647,581,778	1,779,639,966	445,332,922
Nature of business not given	1,492	819	643	176	4,648,120	7,049,721	14,110,014	8,622,282
Grand total	259,849	231,284	218,765	12,519	13,553,883,635	26,744,074,848	14,217,823,903	15,968,217,154

Industrial groups	Exempt investment		Capital assets	Miscellaneous assets, not distributed	Total assets	Notes payable	Accounts payable	Bonded debt and mortgages
	Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act. Obligations of the United States or its possessions						
Agriculture and related industries	$3,091,041	$9,961,014	$630,629,225	$229,014,988	$1,172,635,142	$111,867,984	$50,314,103	$69,468,769
Mining and quarrying	14,596,404	180,343,999	3,518,175,754	717,104,280	5,346,383,518	136,903,248	172,019,875	429,816,107
Manufacturing:								
Food products, beverages, and tobacco	40,359,585	117,286,140	2,436,984,975	1,472,462,269	6,733,234,504	415,266,263	333,038,292	535,104,885
Textiles and textile products	30,317,231	121,067,005	1,785,242,856	592,672,410	5,205,744,125	385,472,400	347,587,827	170,370,557
Leather and leather products	4,419,017	12,662,235	195,897,732	119,573,840	962,047,986	72,458,339	68,517,310	23,833,240
Rubber and related products	3,038,055	11,897,906	266,902,427	177,522,473	847,081,225	21,569,924	42,365,653	120,926,978
Lumber and wood products	6,659,605	41,103,520	965,243,677	269,371,490	2,224,445,430	184,717,985	114,782,357	73,270,802
Paper, pulp and products	3,846,197	36,274,421	813,787,725	296,477,111	1,660,608,323	55,230,332	67,384,361	189,541,864
Printing and publishing	22,422,897	60,183,234	684,133,195	726,509,647	2,147,799,643	110,789,430	149,668,982	221,698,329
Chemicals and allied substances	41,811,052	228,424,439	3,580,237,285	2,830,209,446	9,323,433,474	175,426,726	374,567,315	404,802,391
Stone, clay, and glass products	3,845,946	64,709,153	959,832,214	206,701,302	1,807,861,378	66,831,548	63,445,946	93,703,118
Metal and metal products	84,896,209	724,271,602	7,188,969,626	3,288,672,113	18,263,163,725	625,055,138	770,406,832	1,332,820,818
Miscellaneous manufacturing	5,399,894	47,180,879	480,013,817	321,145,939	1,681,384,240	83,027,113	89,010,034	78,068,825
Total manufacturing	247,015,688	1,465,060,534	19,357,245,529	10,301,318,040	50,856,804,053	2,195,845,198	2,420,774,909	3,244,081,807
Construction	26,981,063	36,962,508	478,437,489	474,544,323	1,957,877,392	172,517,257	289,290,401	143,538,209
Transportation and other public utilities	26,518,649	198,239,106	37,956,949,058	12,112,914,430	53,944,755,543	754,964,156	1,050,405,090	15,777,290,429
Trade	38,053,050	332,885,366	3,354,326,833	2,080,350,622	15,842,222,162	1,778,665,044	1,794,472,278	655,226,393
Service—Professional, amusements, hotels, etc	8,208,864	18,967,915	1,947,314,104	901,965,380	3,535,064,977	236,665,765	209,579,860	638,120,408
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc	1,293,807,624	3,692,075,019	9,329,117,313	39,443,815,810	88,219,817,638	2,227,076,417	1,348,840,098	3,412,792,783
Nature of business not given	787,889	3,528,976	18,883,044	30,794,739	88,424,785	9,395,811	14,746,725	2,035,114
Grand total	1,659,060,272	5,938,024,437	76,591,078,349	66,291,822,612	220,963,985,210	7,623,900,880	7,350,443,339	24,372,370,019

[1] Includes cash in till and deposits in bank.

TABLE 19.—*Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1927, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock and no par value common stock*—Continued

CORPORATIONS REPORTING NET INCOME—Continued

Industrial groups	Miscellaneous liabilities, not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabilities
		Preferred	Common				
Agriculture and related industries	$160,779,130	$108,649,524	$452,856,901	$252,733,981	$34,035,250	$218,698,731	$1,172,635,142
Mining and quarrying	721,649,224	251,989,261	2,357,190,201	1,425,010,718	148,195,116	1,276,815,602	5,346,383,518
Manufacturing:							
Food products, beverages, and tobacco	422,049,953	927,156,432	2,426,527,147	1,706,020,516	31,928,984	1,674,091,532	6,733,234,504
Textiles and textile products	316,483,074	640,901,137	1,927,441,437	1,502,183,667	84,695,974	1,417,487,693	5,205,744,125
Leather and leather products	61,808,675	140,832,886	379,248,023	220,617,166	5,267,653	215,349,513	962,047,986
Rubber and related products	70,239,280	201,278,282	191,120,260	203,615,414	4,034,566	199,580,848	847,081,225
Lumber and wood products	138,508,610	117,006,899	786,123,190	830,984,384	20,948,797	810,035,587	2,224,445,430
Paper, pulp and products	132,874,593	196,981,869	589,916,617	436,792,458	8,113,771	428,678,687	1,660,608,323
Printing and publishing	205,660,091	162,971,178	637,528,823	674,511,054	15,028,244	659,482,810	2,147,799,643
Chemicals and allied substances	938,755,345	621,638,581	4,132,751,367	2,710,302,970	34,811,221	2,675,491,749	9,323,433,474
Stone, clay, and glass products	80,656,314	202,943,563	745,207,210	560,699,147	5,625,468	555,073,679	1,807,861,378
Metal and metal products	1,619,850,494	2,027,446,740	5,939,558,441	6,004,481,753	56,456,491	5,948,025,262	18,263,163,725
Miscellaneous manufacturing	169,128,844	210,588,461	573,731,549	486,889,347	8,999,933	477,889,414	1,681,384,240
Total manufacturing	4,156,015,273	5,449,746,028	18,329,154,064	15,337,097,876	275,911,102	15,061,186,774	50,856,804,053
Construction	462,178,012	67,508,951	410,431,452	428,288,251	15,875,141	412,413,110	1,957,877,392
Transportation and other public utilities	8,501,438,361	3,526,549,423	17,274,372,449	7,324,666,722	264,931,087	7,059,735,635	53,944,755,543
Trade	1,103,387,222	1,408,863,651	5,313,031,030	3,900,354,867	111,778,323	3,788,576,544	15,842,222,162
Service—Professional, amusements, hotels, etc	318,115,845	313,049,430	1,109,272,285	756,059,710	45,798,326	710,261,384	3,535,064,977
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc	62,400,780,485	1,496,672,279	9,164,399,177	8,427,951,204	258,694,805	8,169,256,399	88,219,817,638
Nature of business not given	6,007,992	5,183,355	36,512,292	19,030,041	4,486,545	14,543,496	88,424,785
Grand total	77,830,351,544	12,628,211,902	54,447,219,851	37,871,193,370	1,159,705,695	36,711,487,675	220,963,985,210

CORPORATIONS REPORTING NO NET INCOME

Industrial groups	Number of returns filed	Number of balance sheets tabulated: Total	Showing par value common stock	Showing no par value common stock	Cash [1]	Notes receivable	Accounts receivable	Inventories
Agriculture and related industries	4,460	3,616	3,380	236	$12,047,295	$34,036,543	$39,767,004	$84,675,724
Mining and quarrying	7,804	7,003	6,686	317	128,338,143	56,262,448	270,726,985	372,667,163
Manufacturing:								
Food products, beverages, and tobacco	5,630	5,111	4,754	357	74,731,495	22,527,800	298,580,214	365,536,635
Textiles and textile products	5,343	5,018	4,712	306	57,005,913	17,962,170	180,359,765	393,228,582
Leather and leather products	903	857	805	52	13,543,474	3,951,362	47,710,052	72,806,999
Rubber and related products	284	259	252	7	15,795,937	2,548,805	155,624,793	130,510,598
Lumber and wood products	3,353	3,198	3,017	181	31,401,439	40,275,097	140,223,030	270,175,118
Paper, pulp, and products	642	616	573	43	10,331,672	2,898,283	97,728,996	49,353,715
Printing and publishing	3,629	3,243	3,034	209	9,780,234	9,309,347	70,351,185	35,731,287
Chemicals and allied substances	2,892	2,689	2,502	187	82,277,434	35,785,463	180,587,473	289,343,423
Stone, clay, and glass products	1,876	1,765	1,659	106	10,875,886	5,732,853	33,794,557	59,789,359
Metal and metal products	8,227	7,866	7,299	567	114,934,176	101,486,972	335,131,449	721,260,091
Miscellaneous manufacturing	3,417	3,243	3,033	210	22,529,643	21,677,135	103,949,767	129,546,259
Total manufacturing	36,196	33,865	31,640	2,225	443,207,303	264,155,287	1,644,041,311	2,517,282,066
Construction	6,281	5,812	5,425	387	42,717,059	31,283,674	144,690,077	80,185,181
Transportation and other public utilities	6,982	5,790	5,393	397	302,583,732	105,330,962	423,841,254	206,448,028
Trade	44,931	40,464	37,391	3,073	175,472,056	226,738,974	905,832,837	1,099,224,172
Service—Professional, amusements, hotels, etc.	12,859	10,678	9,777	901	55,363,339	31,249,252	85,559,517	45,402,012
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc.	44,582	39,073	36,302	2,771	2,132,084,493	4,859,447,068	843,908,695	622,686,965
Nature of business not given	1,731	1,571	1,381	190	5,519,539	12,427,532	18,188,862	8,555,989
Grand total	165,826	147,872	137,375	10,497	3,297,332,959	5,620,931,740	4,376,556,542	5,037,127,300

[1] Includes cash in till and deposits in bank.

TABLE 19.—*Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1927, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock and no par value common stock*—Continued

CORPORATIONS REPORTING NO NET INCOME—Continued

Industrial groups	Exempt investments		Capital assets	Miscellaneous assets, not distributed	Total assets	Notes payable	Accounts payable	Bonded debt and mortgages
	Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act and obligations of the United States or its possessions						
Agriculture and related industries	$4,815,559	$13,681,026	$599,100,197	$216,229,790	$1,004,353,138	$151,068,208	$74,164,863	$108,621,699
Mining and quarrying	15,118,353	51,684,705	3,976,550,129	1,347,722,149	6,219,070,075	346,317,728	263,211,349	481,756,558
Manufacturing:								
Food products, beverages, and tobacco	3,928,380	9,766,152	1,056,563,731	523,848,085	2,355,482,492	244,386,076	222,091,367	346,521,736
Textiles and textile products	4,818,208	88,494,260	600,857,466	115,597,390	1,458,323,754	218,460,217	145,390,937	64,001,010
Leather and leather products	1,069,900	2,550,399	80,110,681	45,213,192	266,956,059	43,776,663	20,628,326	6,261,095
Rubber and related products	95,346	243,130	195,122,801	214,445,758	714,387,168	40,791,083	144,046,121	126,179,940
Lumber and wood products	5,001,138	9,590,654	801,071,722	271,520,384	1,569,258,612	256,567,482	110,380,731	87,739,340
Paper, pulp, and products	138,210	2,387,562	217,770,780	140,420,147	521,029,365	43,002,798	34,558,976	86,467,767
Printing and publishing	1,403,461	1,620,341	126,280,601	159,270,505	413,746,961	87,965,811	42,088,448	15,058,228
Chemicals and allied substances	2,980,192	18,718,226	1,606,378,675	501,799,803	2,717,870,689	132,112,480	138,273,474	368,669,111
Stone, clay, and glass products	659,101	9,372,415	259,469,470	71,459,188	451,152,829	45,509,750	25,670,722	33,478,497
Metal and metal products	9,973,256	58,987,457	1,494,900,491	665,863,610	3,502,537,502	366,167,545	213,923,108	392,644,669
Miscellaneous manufacturing	468,322	91,577,041	211,631,944	173,069,037	754,449,148	92,265,350	64,786,378	34,984,073
Total manufacturing	30,535,514	293,307,637	6,650,158,362	2,882,507,099	14,725,194,579	1,571,005,255	1,161,838,588	1,562,005,466
Construction	3,691,233	10,073,007	264,496,048	204,067,761	781,204,040	117,406,347	112,051,258	93,885,810
Transportation and other public utilities	15,533,047	31,526,683	8,530,435,000	2,998,321,136	12,614,019,842	443,915,456	354,789,974	4,764,347,371
Trade	13,774,464	18,695,683	954,697,418	846,131,366	4,240,566,970	834,847,561	638,156,399	190,289,870
Service—Professional, amusements, hotels, etc.	5,590,374	3,892,135	1,393,096,991	463,116,077	2,083,269,697	271,303,270	151,495,874	524,642,918
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc.	474,101,334	1,192,290,945	5,922,055,533	8,650,565,788	24,697,140,821	1,625,814,190	977,063,980	2,634,143,390
Nature of business not given	1,258,330	3,865,775	63,625,299	100,071,524	213,512,850	35,458,209	21,642,412	7,508,091
Grand total	564,418,208	1,619,017,596	28,354,214,977	17,708,732,690	66,578,332,012	5,397,136,224	3,754,414,697	10,367,201,173

Industrial groups	Miscellaneous liabilities, not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabilities
		Preferred	Common				
Agriculture and related industries	$166, 203, 695	$67, 036, 181	$453, 737, 757	$125, 241, 559	$141, 720, 824	[2] $16, 479, 265	$1, 004, 353, 138
Mining and quarrying	910, 871, 044	332, 491, 327	3, 298, 634, 653	1, 192, 861, 604	607, 074, 188	585, 787, 416	6, 219, 070, 075
Manufacturing:							
Food products, beverages, and tobacco	150, 214, 667	401, 882, 454	859, 067, 708	302, 712, 264	171, 393, 780	131, 318, 484	2, 355, 482, 492
Textiles and textile products	149, 699, 445	214, 889, 803	595, 524, 269	222, 597, 026	152, 238, 953	70, 358, 073	1, 458, 323, 754
Leather and leather products	26, 299, 275	71, 204, 817	90, 369, 285	42, 932, 666	34, 516, 068	8, 416, 598	266, 956, 059
Rubber and related products	24, 821, 117	56, 340, 414	266, 007, 506	69, 132, 529	12, 931, 542	56, 200, 987	714, 387, 168
Lumber and wood products	184, 140, 718	92, 903, 156	559, 298, 330	381, 610, 797	103, 381, 942	278, 228, 855	1, 569, 258, 612
Paper, pulp, and products	26, 625, 038	30, 739, 827	242, 956, 743	74, 607, 987	17, 929, 771	56, 678, 216	521, 029, 365
Printing and publishing	62, 663, 795	59, 127, 010	153, 437, 230	53, 940, 256	60, 533, 817	[2] 6, 593, 561	413, 746, 961
Chemicals and allied substances	224, 913, 627	237, 342, 920	1, 135, 118, 226	614, 718, 750	133, 277, 899	481, 440, 851	2, 717, 870, 689
Stone, clay, and glass products	34, 469, 680	79, 526, 414	197, 747, 995	75, 255, 209	40, 505, 438	34, 749, 771	451, 152, 829
Metal and metal products	236, 441, 414	538, 384, 807	1, 461, 710, 500	606, 266, 131	313, 000, 672	293, 265, 459	3, 502, 537, 502
Miscellaneous manufacturing	100, 905, 815	126, 501, 999	304, 464, 996	115, 108, 529	84, 567, 992	30, 540, 537	754, 449, 148
Total manufacturing	1, 221, 194, 591	1, 908, 843, 621	5, 865, 702, 788	2, 558, 882, 144	1, 124, 277, 874	1, 434, 604, 270	14, 725, 194, 579
Construction	183, 585, 385	33, 494, 882	226, 931, 479	91, 185, 677	77, 336, 798	13, 848, 879	781, 204, 040
Transportation and other public utilities	2, 022, 174, 084	1, 400, 370, 676	3, 094, 506, 255	931, 443, 410	397, 527, 384	533, 916, 026	12, 614, 019, 842
Trade	397, 569, 621	428, 172, 164	1, 707, 841, 958	527, 727, 758	484, 038, 361	43, 689, 397	4, 240, 566, 970
Service—Professional, amusements, hotels, etc	343, 932, 484	189, 071, 614	577, 216, 481	205, 972, 413	180, 365, 057	25, 607, 356	2, 083, 269, 697
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc	13, 170, 727, 329	789, 706, 117	4, 274, 652, 148	1, 880, 086, 353	664, 052, 686	1, 225, 033, 667	24, 697, 140, 821
Nature of business not given	27, 723, 526	22, 879, 555	134, 522, 576	21, 102, 903	57, 324, 422	[2] 36, 221, 519	213, 512, 850
Grand total	18, 443, 981, 459	5, 172, 066, 137	19, 633, 746, 095	7, 543, 503, 821	3, 733, 717, 594	3, 809, 786, 227	66, 578, 332, 012

[2] Deficit.

TABLE 20.—*Corporation returns—Comparative statement showing by size of net income the number of corporation income-tax returns filed, and the number of balance sheets tabulated by major industrial divisions*

Size of net income	Aggregate			Agriculture and related industries			Mining and quarrying			Manufacturing					
										Total manufacturing			Food products, beverages and tobacco		
	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed
Under $5,000	173,775	146,281	84.2	3,219	2,382	74.0	3,256	2,356	72.3	28,799	26,231	91.1	5,324	4,583	86.1
$5,000 to $10,000	27,690	27,189	98.2	425	410	96.5	452	433	95.8	5,986	5,925	99.0	1,080	1,068	98.9
$10,000 to $25,000	27,516	27,256	99.0	430	425	98.8	545	539	98.9	7,138	7,112	99.6	1,193	1,188	99.6
$25,000 to $50,000	12,518	12,384	98.9	167	161	96.4	356	349	98.0	3,982	3,961	99.5	616	613	99.5
$50,000 to $100,000	8,299	8,227	99.1	104	104	100.0	238	236	99.1	3,134	3,118	99.5	451	448	99.3
$100,000 to $500,000	7,870	7,791	99.0	82	80	97.5	304	301	99.0	3,506	3,491	99.6	429	428	99.7
$500,000 to $1,000,000	1,139	1,125	98.8	15	15	100.0	38	38	100.0	575	574	99.8	57	56	98.2
$1,000,000 to $5,000,000	855	845	98.8	2	2	100.0	36	36	100.0	419	418	99.8	66	66	100.0
$5,000,000 and over	187	186	99.5	1	0	--------	7	7	100.0	81	81	100.0	16	16	100.0
Total showing net income	259,849	231,284	89.0	4,445	3,579	80.5	5,232	4,295	82.1	53,620	50,911	94.9	9,232	8,466	91.7
Total showing no net income	165,826	147,872	89.1	4,460	3,616	81.1	7,804	7,003	89.8	36,196	33,865	93.6	5,630	5,111	90.8
Inactive corporations—no income data reported	49,356	--------	--------	1,000	--------	--------	5,483	--------	--------	3,599	--------	--------	662	--------	--------
Grand total	475,031	379,156	79.8	9,905	7,195	72.6	18,519	11,298	61.0	93,415	84,776	90.7	15,524	13,577	87.5

Size of net income	Manufacturing—Continued														
	Textiles and textile products			Leather and leather products			Rubber and related products			Lumber and wood products			Paper, pulp, and products		
	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed
Under $5,000	4,482	4,258	95.0	669	640	95.6	146	138	94.5	2,097	1,953	93.1	479	458	95.6
$5,000 to $10,000	875	865	98.8	188	186	98.9	31	30	96.8	530	528	99.6	166	164	98.8
$10,000 to $25,000	1,044	1,041	99.7	215	213	99.1	38	38	100.0	653	653	100.0	245	245	100.0
$25,000 to $50,000	584	582	99.6	137	137	100.0	28	28	100.0	371	371	100.0	136	135	99.2
$50,000 to $100,000	503	502	99.8	90	90	100.0	28	27	96.4	273	273	100.0	128	128	100.0
$100,000 to $500,000	596	596	100.0	119	119	100.0	43	41	95.3	228	228	100.0	181	178	98.3
$500,000 to $1,000,000	102	102	100.0	20	20	100.0	10	10	100.0	18	18	100.0	29	29	100.0
$1,000,000 to $5,000,000	52	52	100.0	8	8	100.0	8	8	100.0	8	8	100.0	21	21	100.0
$5,000,000 and over	2	2	100.0	2	2	100.0	3	3	100.0	-------	-------	-------	1	1	100.0
Total showing net income	8,240	8,000	97.1	1,448	1,415	97.7	335	323	96.4	4,178	4,032	96.5	1,386	1,359	98.0
Total showing no net income	5,343	5,018	93.9	903	857	94.9	284	259	91.2	3,353	3,198	95.4	642	616	96.0
Inactive corporations—no income data reported	268	-------	-------	60	-------	-------	36	-------	-------	285	-------	-------	55	-------	-------
Grand total	13,851	13,018	94.0	2,411	2,272	94.2	655	582	88.8	7,816	7,230	92.5	2,083	1,975	94.8

TABLE 20.—*Corporation returns—Comparative statement showing by size of net income the number of corporation income-tax returns filed, and the number of balance sheets tabulated by major industrial divisions*—Continued

Size of net income	Manufacturing—Continued														
	Printing and publishing			Chemicals and allied substances			Stone, clay, and glass products			Metal and metal products			All other manufacturing industries		
	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed
Under $5,000	4,353	3,800	87.3	1,944	1,714	88.2	1,405	1,237	91.6	5,465	5,139	94.0	2,435	2,261	92.8
$5,000 to $10,000	728	715	98.2	411	405	98.5	279	278	99.6	1,285	1,275	99.2	413	411	99.5
$10,000 to $25,000	738	736	99.7	539	535	99.2	349	347	99.4	1,620	1,613	99.6	504	503	99.8
$25,000 to $50,000	351	346	98.6	343	341	99.4	194	192	98.9	924	918	99.3	298	298	100.0
$50,000 to $100,000	255	255	100.0	254	249	98.0	154	152	98.7	791	788	99.6	207	206	99.5
$100,000 to $500,000	253	252	99.6	330	327	99.1	150	147	98.0	974	973	99.9	203	202	99.5
$500,000 to $1,000,000	29	29	100.0	72	72	100.0	28	28	100.0	183	183	100.0	27	27	100.0
$1,000,000 to $5,000,000	25	25	100.0	52	52	100.0	26	26	100.0	134	133	99.2	19	19	100.0
$5,000,000 and over	2	2	100.0	15	15	100.0	2	2	100.0	36	36	100.0	2	2	100.0
Total showing net income	6,734	6,160	91.5	3,960	3,710	93.7	2,587	2,459	95.0	11,412	11,058	96.9	4,108	3,929	95.6
Total showing no net income	3,629	3,243	89.4	2,892	2,689	93.0	1,876	1,765	94.1	8,227	7,866	95.6	3,417	3,243	94.9
Inactive corporations—no income data reported	316			377			219			740			581		
Grand total	10,679	9,403	88.1	7,229	6,399	88.5	4,682	4,224	90.2	20,379	18,924	92.9	8,106	7,172	88.5

Size of net income	Construction			Transportation and other public utilities			Trade			Service—professional, amusements, hotels, etc.			Finance—banking, insurance, real estate and holding companies, stockbrokers, etc.			Nature of business not given		
	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed
Under $5,000	6,759	5,876	86.9	9,934	7,220	72.7	51,977	47,131	90.7	13,663	10,169	74.4	54,803	44,182	80.6	1,365	734	53.8
$5,000 to $10,000	1,044	1,030	98.6	1,130	1,100	97.3	8,752	8,697	99.4	1,646	1,601	97.2	8,204	7,952	96.9	51	41	80.4
$10,000 to $25,000	1,125	1,112	98.8	1,129	1,106	97.9	7,724	7,714	99.9	1,560	1,535	98.4	7,816	7,681	98.3	49	32	65.3
$25,000 to $50,000	513	498	97.1	517	513	99.2	2,991	2,982	99.7	637	634	99.5	3,339	3,278	98.2	16	8	50.0
$50,000 to $100,000	335	332	99.1	349	341	97.7	1,807	1,805	99.9	402	398	99.0	1,923	1,890	98.3	7	3	42.8
$100,000 to $500,000	267	267	100.0	472	466	98.7	1,270	1,263	99.4	322	316	98.1	1,643	1,606	97.7	4	1	25.0
$500,000 to $1,000,000	19	19	100.0	125	123	98.4	134	134	100.0	28	28	100.0	205	194	94.6	.....	.....	.....
$1,000,000 to $5,000,000	7	7	100.0	143	143	100.0	79	77	97.4	27	27	100.0	142	135	95.0	.....	.....	.....
$5,000,000 and over	2	2	100.0	56	56	100.0	13	13	100.0	2	2	100.0	25	25	100.0	.....	.....	.....
Total showing net income	10,071	9,143	90.8	13,855	11,068	79.9	74,747	69,816	93.4	18,287	14,710	80.4	78,100	66,943	85.7	1,492	819	54.9
Total showing no net income	6,281	5,812	92.5	6,982	5,790	82.9	44,931	40,464	90.0	12,859	10,678	83.0	44,582	39,073	87.6	1,731	1,571	90.7
Inactive corporations—no income data reported	1,257	.....	.....	2,075	.....	.....	2,682	.....	.....	3,047	.....	.....	14,743	.....	.....	15,470	.....	.....
Grand total	17,609	14,955	84.9	22,912	16,858	73.6	122,360	110,280	90.1	34,193	25,388	74.2	137,425	106,016	77.1	18,693	2,390	12.8

TABLE 21.—*Corporation returns filed for fiscal year, showing total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables for 1927*

[Fiscal year terminating not earlier than July 1, 1927, nor later than June 30, 1928]

DISTRIBUTED BY INDUSTRIAL GROUPS

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
	Agriculture and related industries:							
1	Farming—Cotton, grain, stock; horticulture and all other farming, including lessors	351	342	$9,703,127	$1,576,278	$989,768	9	$3,235,712
2	Related industries—Forestry, fishing, ice harvesting, and other related industries, including holders and lessors	40	40	1,767,935	183,613	198,862		
	Total agriculture and related industries	391	382	11,471,062	1,759,891	1,188,630	9	3,235,712
	Mining and quarrying:							
3	Metal mining—Iron, copper, lead, zinc, gold, silver, quicksilver, etc	11	10	2,014,953	61,221	260,578	1	509,330
	Nonmetal mining—							
4	Coal, bituminous and anthracite, peat, coke, etc	73	69	2,914,140	411,950	322,700	4	1,956,903
5	Oil and gas	54	50	2,043,334	31,764	259,593	4	3,404,247
6	Other minerals—Asbestos, clay, granite, precious and semiprecious stones, salt mines, etc	54	54	3,672,926	126,046	463,922		
7	Mining and quarrying, n. e. s.[1], lessors and holders	30	30	1,138,690	14,456	143,254		
	Total mining and quarrying	222	213	11,784,043	645,437	1,450,047	9	5,870,480
	Manufacturing:							
	Food products, beverages and tobacco—							
8	Bakery and confectionery products	131	131	4,533,326	82,788	565,136		
9	Canned products—Fish, fruit, and vegetables, poultry, etc	147	146	13,084,965	580,918	1,566,737	1	1,786,389
10	Mill products—Bran, flour, feed, etc	210	207	21,705,808	599,529	2,674,749	3	329,775
11	Packing-house products—Fresh meats, ham, lard, bacon, meat canning, by-products, etc	62	54	6,793,761	75,280	890,946	8	5,077,974
12	Sugar—Beet, cane, maple, and products	31	22	10,069,620	1,656,878	1,129,523	9	2,581,488
13	Soft drinks—Wine, cereal, beverages, mineral water, brewing, and distilling	59	55	3,093,756	76,276	397,502	4	172,806
14	Tobacco, cigarettes, cigars, snuff, etc	10	10	399,469	6,761	48,782		
15	Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc., food products, n. e. s.[1]	303	302	23,603,541	588,938	3,000,972	1	14,733
	Total food products, beverages and tobacco	953	927	83,284,246	3,667,368	10,274,352	26	9,963,165

	Textiles and textile products—							
16	Cotton goods—Dress goods, plain cloth, etc., napping and dyeing	165	163	33,052,374	3,700,727	3,920,664	2	548,971
17	Woolen and worsted goods—Wool yarn, wool carpets, wool pulling, etc	38	36	5,060,752	876,820	529,589	2	593,891
18	Silk and rayon goods—Silk fabrics, spinning, etc	50	45	6,398,330	148,914	816,707	5	2,540,146
19	Carpets, floor coverings, composition floor covering, tapestries, etc	13	13	2,832,433	8,642	374,489		
20	Textiles, n. e. s.[1]—Cord, felt, fur, hospital and surgical supplies, linen, and other textiles, etc	234	233	18,759,240	1,325,446	2,278,804	1	538,885
21	Clothing—Custom-made, factory-made, coats, underwear, millinery, and clothing, n. e. s.[1]	627	623	31,427,752	758,931	4,002,362	4	590,396
22	Knit goods—Sweaters, hosiery, etc	71	70	11,392,288	237,525	1,452,477	1	383,379
	Total textiles and textile products	1,198	1,183	108,923,169	7,057,005	13,375,092	15	5,195,668
	Leather and leather products—							
23	Boots, shoes, slippers, etc	153	153	37,004,794	479,496	4,906,071		
24	Other leather products—Gloves, saddlery, harness, trunks, finishing and tanning leather, etc	88	87	3,116,048	403,941	333,799	1	1,992,414
	Total leather and leather products	241	240	40,120,842	883,437	5,239,870	1	1,992,414
	Rubber and related products—							
25	Tires and tubes, etc	5	5	17,813,300	718,896	2,306,466		
26	Other rubber goods—Boots, shoes, hose, and artificial rubber	19	18	2,484,802	43,599	320,706	1	14,086
27	Bone, celluloid, and ivory products	9	9	85,497	25,820	6,158		
	Total rubber and related products	33	32	20,383,599	788,315	2,633,330	1	14,086
	Lumber and wood products—							
28	Sawmill and planing-mill products	103	103	4,334,162	141,895	543,691		
29	Other wood products—Carriages and wagons, furniture, baskets, etc	260	256	9,391,788	365,676	1,142,606	4	416,473
	Total lumber and wood products	363	359	13,725,950	507,571	1,686,297	4	416,473
30	Paper, pulp, and products	114	113	20,561,429	150,102	2,679,899	1	14,972
31	Printing and publishing	525	525	17,224,976	566,924	2,083,972		
	Chemicals and allied substances—							
32	Petroleum and mineral oil refining	23	22	1,848,579	57,487	233,859	1	11,328
33	Chemicals proper, acids, compounds, etc	14	14	1,321,672	61,695	164,186		
34	Allied chemical substances—Drugs, oils, paints, soaps, and other chemical substances, n. e. s.[1]	455	450	62,671,096	1,440,845	7,949,507	5	903,719
35	Fertilizers	80	79	3,314,484	556,005	347,887	1	3,338,506
	Total chemicals and allied substances	572	565	69,155,831	2,116,032	8,695,439	7	4,253,553
36	Stone, clay, glass, and related products	165	163	16,270,198	121,488	2,125,907	2	372,662
	Metal products and processes—							
37	Iron and steel—Products of blast furnaces, rolling mills, foundries, etc	161	158	14,705,047	173,456	1,866,068	3	1,732,455
38	Locomotives and railroad equipment	14	14	3,830,241	259,672	468,073		
39	Motor vehicles, complete or parts	42	40	52,123,907	188,569	6,985,097	2	1,024,753
40	Factory machinery—Food production machinery; leather, metal, paper, printing, textile, and woodworking machinery	92	90	21,833,661	89,710	2,536,797	2	680,040

[1] N. e. s., not elsewhere specified.

TABLE 21.—*Corporation returns filed for fiscal year, showing total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables for 1927*—Continued

DISTRIBUTED BY INDUSTRIAL GROUPS—Continued

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
	Manufacturing—Continued.							
	Metal products and processes—Continued.							
41	Agriculture machinery and equipment	94	92	$19,850,474	$536,263	$2,561,697	2	$840,746
42	Electrical machinery and equipment	47	47	4,451,602	18,398	577,577		
43	Miscellaneous machinery—Building and construction, gas, and mining machinery and equipment	136	136	15,076,164	145,216	1,949,830		
44	Household machinery and equipment, etc	56	54	9,204,335	85,292	1,215,178	2	3,510,352
45	Office equipment, etc	25	23	2,493,742	35,118	325,502	2	1,427,611
46	Metal building material and equipment	50	50	3,244,035	36,934	420,119		
47	Hardware, tools, etc	100	97	9,432,488	191,627	1,189,673	3	219,538
48	Precious-metal products and processes, jewelry, etc	77	77	4,474,740	120,783	569,996		
49	Other metals, products, and processes, combinations of foundry and machine shop	172	172	7,341,236	291,805	886,126		
	Total metal products and processes	1,066	1,050	168,061,672	2,172,843	21,551,733	16	9,435,495
	Miscellaneous manufacturing—							
50	Radios, complete or parts	26	26	6,231,562	365,437	$776,605		
51	Airplanes, musical instruments, optical goods, canoes, manufacturing, n. e. s.[1]	380	375	26,927,576	1,497,238	3,263,950	5	4,104,238
	Total miscellaneous manufacturing	406	401	33,159,138	1,862,675	4,040,555	5	4,104,238
	Grand total manufacturing	5,636	5,558	590,871,050	19,893,760	74,386,446	78	35,762,726
	Construction:							
52	Building and construction above ground—Installing machinery, moving, wrecking, razing, etc	381	379	7,849,379	366,457	913,201	2	15,706
53	Other construction underground and on surface—Bridge building, water-front construction, related industries, etc	219	219	8,919,938	884,082	1,055,561		
54	Ship building and repairing	11	11	530,424	12,140	65,138		
	Total construction	611	609	17,299,741	1,262,679	2,033,900	2	15,706

	Transportation and other public utilities:							
	Transportation and related activities—							
55	Steam railroads	4	4	4,008,365		511,066		
56	Electric railways, Pullman cars; refrigerator, stock, poultry, and fruit cars, and lessors	7	7	3,572,429		461,815		
57	Water transportation and related branches—Ocean and fresh-water lines, canals, docking, drawbridge operating, lighterage, salvaging, piloting, wharfing, and lessors	77	77	2,315,070	291,429	254,206		
58	Aerial transportation	1	1	3,967		266		
59	Auto bus lines, taxicabs, and sight-seeing companies	56	54	847,436	66,369	91,412	2	2,041
60	Cartage and storage, food storage, packing and shipping, and other local transportation and related industries, n. e. s [1]	573	569	11,760,439	447,383	1,351,181	4	15,340
	Total transportation and related activities	718	712	22,507,706	805,181	2,669,946	6	17,381
	Other public utilities—							
61	Electric light and power companies, and combined electric-light and gas companies	21	20	2,260,650	239,595	254,445	1	30,938
62	Gas companies, artificial and natural	7	7	125,397		15,337		
63	Telephone and telegraph companies	9	9	341,462		41,507		
64	Radio broadcasting companies							
65	Water companies	21	21	1,288,770		166,939		
66	All other public utilities—Terminal stations, pipe lines, toll bridges and toll roads, irrigation systems, etc	36	35	1,838,954	4,990	234,938	1	1,525,850
	Total other public utilities	94	92	5,855,233	244,585	713,166	2	1,556,788
	Total transportation and other public utilities	812	804	28,362,939	1,049,766	3,383,112	8	1,574,169
	Trade:							
67	Wholesale	1,920	1,900	75,641,979	4,765,904	8,994,161	20	7,283,589
68	Retail	4,465	4,442	180,554,240	4,540,437	22,627,679	23	4,786,997
69	Wholesale and retail	851	846	24,530,069	814,051	2,936,929	5	172,306
70	Commission	366	363	8,757,389	554,557	997,092	3	110,987
71	All other trade—Auto wreckers, film exchange, pneumatic tubes, trading stamps, garages for storage, repair service, etc	723	719	11,570,167	779,370	1,283,101	4	1,164,365
	Total trade	8,325	8,270	301,053,844	11,454,319	36,838,962	55	13,518,244
	Service:							
72	Domestic service—Laundries, hotels, restaurants, etc	354	353	8,626,961	344,088	1,038,522	1	401,074
	Amusements—							
73	Theaters, legitimate, vaudeville, etc	77	76	5,419,454	303,036	658,445	1	115,117
74	Motion-picture producers	17	17	4,746,941	383,342	569,655		
75	Motion-picture theaters	48	48	6,365,351	7,846	844,236		
76	Other amusements—Circuses, golf links, race tracks, and pleasure resorts, etc	84	83	3,351,345	119,922	420,173	1	430
	Total amusements	226	224	19,883,091	814,146	2,492,509	2	115,547

[1] N. e. s., not elsewhere specified.

TABLE 21.—*Corporation returns filed for fiscal year, showing total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables for 1927*—Continued

DISTRIBUTED BY INDUSTRIAL GROUPS—Continued

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
	Service—Continued.							
77	Professional service—Curative, educational, engineering, legal, etc	204	203	$3,678,305	$182,557	$413,864	1	$1,468
78	Business service—Detective bureaus, trade shows, mimeographing, publishing directories, electrical advertising, etc	141	141	4,157,268	94,917	505,270		
79	Other service, n. e. s.[1]—Auto camps, cemeteries, boards of trade, newspaper syndicates, photographers, concessionaries—amusement, cloakroom, etc	110	104	1,368,604	50,690	149,757	6	734,816
	Total service	1,035	1,025	37,714,229	1,486,398	4,599,922	10	1,252,905
	Finance:							
	Banking and related industries—							
80	National banks	37	36	884,764	20,308	108,242	1	380,548
81	State and private banks, savings banks, loan and trust companies	224	224	13,825,623	249,694	1,764,685		
82	Stock and bond brokers, investment bankers	104	102	13,527,999	175,644	1,738,377	2	4,828,025
83	Financing retail sales of automobiles, pianos, radios, etc	44	44	874,219	3,800	107,389		
84	Real estate and holding companies—							
	Realty development, holding or leasing, realty trust, securities, etc	1,854	1,829	52,961,316	4,112,311	6,105,584	25	8,144,799
	Total banking and related industries	2,263	2,235	82,073,921	4,561,757	9,824,277	28	13,353,372
	Insurance companies—							
85	Life insurance—Mutual or stock companies	5	3	7,876	93	661	2	3,342
86	Other insurance—Accident, casualty, fire, marine, title, etc	5	5	684,352		91,384		
	Total insurance companies	10	8	692,228	93	92,045	2	3,342
	Other finance—							
87	Loan companies—Building and loan associations, mortgages, note or pawn brokers, insurance agents, promoters, stock syndicates, foreign exchange and finance, n. e. s.[1]	776	772	20,285,147	492,362	2,384,996	4	1,211,951
	Total finance	3,049	3,015	103,051,296	5,054,212	12,301,318	34	14,568,665
88	Nature of business not given	27	25	148,422	30,129	11,484	2	501,614
	Grand total	20,108	19,901	1,101,756,626	42,636,591	136,193,821	207	76,300,221

[1] N. e. s., not elsewhere specified.

TABLE 22.—*Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1927*

[Fiscal year terminating not earlier than July 1, 1927, nor later than June 30, 1928]

PART 1.—ALL FISCAL YEAR AND PART YEAR RETURNS

Distribution	Total for fiscal year and part year returns	Fiscal year returns					
		Total	Month ending fiscal year—				
			July, 1927	August, 1927	September, 1927	October, 1927	November, 1927
Number of returns	25,485	20,108	1,498	1,253	1,302	1,101	1,615
A. Receipts, taxable income:							
Gross sales	$20,526,855,634	$18,659,507,868	$898,105,159	$1,168,702,447	$1,055,698,941	$2,036,686,112	$1,903,057,228
Gross profits from sales	*4,444,161,394*	*3,992,084,294*	*160,230,673*	*244,306,873*	*233,064,191*	*391,559,997*	*448,745,967*
Gross profits from operations other than amounts reported as gross sales	752,502,494	596,849,497	27,712,211	67,064,741	56,541,992	35,319,066	34,019,325
Interest	220,225,300	184,780,255	6,066,834	9,795,511	16,319,039	27,146,750	33,466,237
Miscellaneous receipts	390,653,204	369,462,415	36,655,991	67,900,204	16,674,134	13,002,054	18,281,500
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	70,412,241	56,767,897	3,544,576	3,163,027	2,983,235	4,206,096	6,686,826
Interest on Federal, State, and municipal bonds	25,491,233	21,109,549	594,470	1,263,258	1,313,875	1,094,225	5,824,846
C. Total compiled receipts [1]	21,986,140,106	19,879,417,481	972,679,241	1,317,889,188	1,149,531,216	2,117,454,283	2,001,335,962
D. Statutory deductions:							
Cost of goods sold	16,082,694,240	14,658,423,574	737,874,486	924,395,574	822,634,750	1,645,146,115	1,454,311,261
Interest paid	326,215,731	268,752,207	19,750,629	14,930,895	22,413,568	30,942,674	31,386,858
Taxes paid other than income tax	174,453,893	149,318,690	6,385,381	9,436,545	10,908,116	11,064,886	15,569,742
Bad debts	86,067,482	75,958,010	2,293,288	1,154,572	3,002,279	7,328,241	9,487,292
Depreciation	335,014,133	280,039,949	11,099,996	23,655,981	24,644,087	29,814,269	27,014,699
Depletion	16,050,204	13,487,688	185,946	309,368	829,489	628,857	4,571,572
Miscellaneous deductions	3,711,817,101	3,330,103,602	141,594,238	253,884,382	191,125,472	295,492,555	292,776,184
E. Total statutory deductions	20,732,312,784	18,776,083,630	919,183,964	1,227,767,317	1,075,557,761	2,020,417,597	1,835,117,608
F. Compiled net profits	1,253,827,322	1,103,333,851	53,495,277	90,121,871	73,973,455	97,036,686	166,218,354

[1] Includes net profits from the sale of real estate, stocks, bonds and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

[2] Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 22.—*Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1927*—Continued

PART 1.—ALL FISCAL YEAR AND PART YEAR RETURNS—Continued

Distribution	Total for fiscal year and part year returns	Fiscal year returns					
		Total	Month ending fiscal year—				
			July, 1927	August, 1927	September, 1927	October, 1927	November, 1927
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	$95, 903, 474	$77, 877, 446	$4, 139, 046	$4, 426, 285	$4, 297, 110	$5, 300, 321	$12, 511, 672
H. Statutory net income	1, 157, 923, 848	1, 025, 456, 465	49, 356, 231	85, 695, 586	69, 676, 345	91, 736, 365	153, 706, 682
I. Net loss for prior year deducted by concerns reporting net income for 1927	49, 983, 079	42, 636, 591	3, 201, 961	2, 850, 789	4, 636, 369	3, 041, 554	3, 710, 481
J. Statutory net income after deducting prior year loss	1, 107, 940, 769	982, 819, 814	46, 154, 270	82, 844, 797	65, 039, 976	88, 694, 811	149, 996, 201
K. Total tax	155, 358, 298	136, 193, 821	6, 138, 619	11, 312, 778	9, 526, 649	13, 371, 227	20, 207, 009
L. Compiled net profits (F) after deducting tax (K)	1, 098, 469, 024	967, 140, 030	47, 356, 658	78, 809, 093	64, 446, 806	83, 665, 459	146, 011, 345
Cash and stock dividends distributed:[2]							
Cash dividends	721, 838, 374	553, 892, 007	28, 773, 343	41, 718, 183	32, 770, 345	47, 699, 356	75, 914, 098
Stock dividends	84, 933, 874	77, 651, 536	3, 137, 673	4, 239, 233	6, 126, 077	3, 224, 215	12, 192, 280
Total dividends distributed	806, 772, 248	631, 543, 543	31, 911, 016	45, 957, 416	38, 896, 422	50, 923, 571	88, 106, 378

Distribution	Fiscal year returns						Part year returns
	Month ending fiscal year—						
	January, 1928	February, 1928	March, 1928	April, 1928	May, 1928	June, 1928	
Number of returns	2, 596	1, 257	1, 754	1, 595	1, 865	4, 272	5, 377

A. Receipts, taxable income:							
Gross sales	$2,907,241,978	$1,590,599,958	$1,223,350,955	$990,935,998	$1,298,465,353	$3,577,663,739	$1,876,347,766
Gross profits from sales	*855,574,046*	*315,982,720*	*254,773,824*	*199,742,281*	*208,152,777*	*679,970,945*	*452,077,100*
Gross profits from operations other than amounts reported as gross sales	62,713,592	47,197,144	54,488,629	58,635,700	42,947,978	110,209,119	155,652,997
Interest	20,691,726	7,858,823	12,791,365	14,003,029	8,446,874	28,194,087	35,445,045
Miscellaneous receipts	77,102,860	33,826,073	17,020,246	46,632,757	11,347,191	30,959,405	21,250,789
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	4,840,011	8,355,692	2,643,855	6,782,631	6,379,266	7,182,682	13,644,344
Interest on Federal, State, and municipal bonds	2,678,166	1,873,880	640,529	1,707,361	976,459	3,142,480	4,381,684
C. Total compiled receipts [1]	3,075,268,333	1,689,711,570	1,310,935,579	1,118,697,476	1,368,563,121	3,757,351,512	2,106,722,625
D. Statutory deductions:							
Cost of goods sold	2,051,667,932	1,274,617,238	968,577,131	791,193,717	1,090,312,576	2,897,692,794	1,424,270,666
Interest paid	30,092,943	11,384,909	18,104,484	19,676,256	15,913,489	54,155,442	57,463,524
Taxes paid other than income tax	31,374,008	8,998,147	9,193,069	13,213,140	6,919,730	26,255,896	25,135,293
Bad debts	13,249,622	5,272,135	6,193,218	7,727,557	4,505,317	15,744,489	10,109,472
Depreciation	36,102,782	21,197,205	21,259,308	18,521,524	13,558,942	53,171,156	54,974,184
Depletion	414,753	929,659	641,497	854,873	3,386,933	734,741	2,562,516
Miscellaneous deductions	763,287,161	282,653,023	229,602,327	191,496,596	173,937,746	514,253,918	381,713,499
E. Total statutory deductions	2,926,189,201	1,605,052,376	1,253,570,974	1,042,683,663	1,308,534,733	3,562,008,436	1,956,229,154
F. Compiled net profits	149,079,132	84,659,194	57,364,605	76,013,813	60,028,388	195,343,076	150,493,471
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	7,518,177	10,229,572	3,284,384	8,489,992	7,355,725	10,325,162	18,026,028
H. Statutory net income	141,560,955	74,429,622	54,080,221	67,523,821	52,672,663	185,017,914	132,467,443
I. Net loss for prior year deducted by concerns reporting net income for 1927	3,796,243	2,493,832	4,072,926	2,627,562	4,741,106	7,463,768	7,346,488
J. Statutory net income after deducting prior-year loss	137,764,712	71,935,790	50,007,295	64,896,259	47,931,557	177,554,146	125,120,955
K. Total tax	18,819,252	9,481,870	6,885,185	9,332,221	6,968,657	24,150,354	19,164,477
L. Compiled net profits (F) after deducting tax (K)	130,259,880	75,177,324	50,479,420	66,681,592	53,059,731	171,192,722	131,328,994
Cash and stock dividends distributed: [2]							
Cash dividends	72,931,547	52,000,980	28,196,275	42,515,670	24,353,508	107,018,702	167,946,367
Stock dividends	11,539,481	11,613,338	3,085,216	11,409,409	4,132,254	6,952,360	7,282,338
Total dividends distributed	84,471,028	63,614,318	31,281,491	53,925,079	28,485,762	113,971,062	175,228,705

[1] Includes net profits from the sale of real estate, stocks, bonds and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

[2] Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 22.—*Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1927*

[Fiscal year terminating not earlier than July 1, 1927, nor later than June 30, 1928]

PART 2.—ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NET INCOME

Distribution	Total for fiscal year and part year returns	Fiscal year returns					
		Total	Month ending fiscal year—				
			July, 1927	August, 1927	September, 1927	October, 1927	November, 1927
Number of returns	25, 230	19, 901	1, 468	1, 233	1, 279	1, 082	1, 608
A. Receipts, taxable income:							
Gross sales	$19, 365, 851, 895	$17, 583, 642, 572	$870, 373, 287	$1, 110, 892, 152	$975, 817, 109	$1, 699, 469, 142	$1, 858, 124, 543
Gross profits from sales	*4, 295, 960, 758*	*3, 864, 103, 343*	*156, 813, 263*	*239, 212, 645*	*221, 278, 645*	*367, 508, 048*	*448, 488, 662*
Gross profits from operations other than amounts reported as gross sales	734, 062, 292	582, 549, 868	27, 421, 697	66, 924, 969	56, 040, 887	28, 577, 062	34, 003, 442
Interest	211, 330, 465	179, 053, 778	5, 975, 741	9, 385, 289	15, 694, 978	26, 611, 120	33, 326, 029
Miscellaneous receipts	373, 439, 781	356, 177, 603	36, 295, 245	67, 023, 334	16, 495, 346	10, 561, 171	18, 129, 626
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	65, 782, 288	55, 353, 345	3, 543, 087	2, 995, 629	2, 948, 945	4, 114, 317	6, 686, 448
Interest on Federal, State, and municipal bonds	24, 710, 590	20, 976, 160	554, 768	1, 219, 119	1, 269, 990	1, 093, 565	5, 824, 846
C. Total compiled receipts [1]	20, 775, 177, 311	18, 777, 753, 326	944, 163, 825	1, 258, 440, 492	1, 068, 267, 255	1, 770, 426, 377	1, 956, 094, 934
D. Statutory deductions:							
Cost of goods sold	15, 069, 891, 137	13, 719, 539, 229	713, 560, 024	871, 679, 507	754, 538, 464	1, 331, 961, 094	1, 414, 635, 881
Interest paid	292, 266, 305	246, 449, 303	19, 040, 632	14, 271, 932	19, 878, 679	26, 595, 178	30, 608, 296
Taxes paid other than income tax	162, 685, 273	141, 265, 135	6, 112, 672	9, 143, 442	10, 339, 707	10, 224, 606	14, 922, 264
Bad debts	75, 338, 681	67, 613, 287	2, 252, 000	1, 105, 705	2, 722, 948	6, 931, 204	9, 161, 311
Depreciation	312, 877, 728	263, 282, 834	10, 711, 874	22, 677, 053	23, 512, 688	26, 361, 402	26, 255, 535
Depletion	15, 341, 255	12, 880, 723	80, 855	237, 123	742, 910	587, 844	4, 571, 572
Miscellaneous deductions	3, 496, 178, 576	3, 148, 636, 684	137, 178, 953	246, 655, 279	175, 331, 730	259, 481, 850	287, 764, 599
E. Total statutory deductions	19, 424, 578, 955	17, 599, 667, 195	888, 937, 010	1, 165, 770, 041	987, 067, 126	1, 662, 143, 178	1, 787, 919, 458
F. Compiled net profits	1, 350, 598, 356	1, 178, 086, 131	55, 226, 815	92, 670, 451	81, 200, 129	108, 283, 199	168, 175, 476
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	90, 492, 878	76, 329, 505	4, 097, 855	4, 214, 748	4, 218, 935	5, 207, 882	12, 511, 294
H. Statutory net income	1, 260, 105, 478	1, 101, 756, 626	51, 128, 960	88, 455, 703	76, 981, 194	103, 075, 317	155, 664, 182

I. Net loss for prior year deducted by concerns reporting net income for 1927	49,983,079	42,636,591	3,201,961	2,850,789	4,636,369	3,041,554	3,710,481
J. Statutory net income after deducting prior year loss	1,210,122,399	1,059,120,035	47,926,999	85,604,914	72,344,825	100,033,763	151,953,701
K. Total tax	155,358,298	136,193,821	6,138,619	11,312,778	9,526,649	13,371,227	20,207,009
L. Compiled net profits (F) after deducting tax (K	1,195,240,058	1,041,892,310	49,088,196	81,357,673	71,673,480	94,911,972	147,968,467
Cash and stock dividends distributed: [2]							
Cash dividends	710,185,333	546,645,137	28,771,105	40,031,616	31,720,365	45,967,016	75,102,857
Stock dividends	84,596,535	77,338,677	3,135,808	4,041,233	6,050,583	3,186,715	12,192,280
Total dividends distributed	794,781,868	623,983,814	31,906,913	44,072,849	37,770,948	49,153,731	87,295,137

[1] Includes net profits from the sale of real estate, stocks, bonds and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

[2] Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 22.—*Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1927*—Continued

PART 2.—ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NET INCOME—Continued

Distribution	Fiscal year returns						Part year returns
	Month ending fiscal year—						
	January, 1928	February, 1928	March, 1928	April, 1928	May, 1928	June, 1928	
Number of returns	2, 587	1, 245	1, 741	1, 580	1, 852	4, 226	5, 329
A. Receipts, taxable income:							
Gross sales	$2, 850, 627, 162	$1, 540, 021, 046	$1, 137, 636, 931	$915, 231, 980	$1, 259, 539, 073	$3, 365, 910, 147	$1, 782, 209, 323
Gross profits from sales	*840, 655, 646*	*310, 072, 176*	*229, 747, 606*	*189, 690, 602*	*206, 276, 480*	*659, 359, 570*	*431, 857, 415*
Gross profits from operations other than amounts reported as gross sales	62, 149, 991	46, 899, 114	53, 576, 527	57, 011, 220	42, 394, 256	107, 550, 703	151, 512, 424
Interest	20, 523, 122	7, 595, 149	12, 322, 474	13, 260, 482	8, 349, 446	26, 009, 948	32, 276, 687
Miscellaneous receipts	75, 704, 443	33, 237, 448	15, 862, 629	42, 686, 749	11, 156, 155	29, 025, 457	17, 262, 178
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	4, 700, 011	8, 352, 415	2, 640, 403	6, 773, 421	5, 705, 174	6, 893, 495	10, 428, 943
Interest on Federal, State, and municipal bonds	2, 675, 227	1, 873, 819	640, 401	1, 706, 297	976, 459	3, 141, 669	3, 734, 430
C. Total compiled receipts [1]	3, 016, 379, 956	1, 637, 978, 991	1, 222, 679, 365	1, 036, 670, 149	1, 328, 120, 563	3, 538, 531, 419	1, 997, 423, 985
D. Statutory deductions:							
Cost of goods sold	2, 009, 971, 516	1, 229, 948, 870	907, 889, 325	725, 541, 378	1, 053, 262, 593	2, 706, 550, 577	1, 350, 351, 908
Interest paid	28, 997, 773	10, 641, 932	15, 883, 938	15, 521, 855	14, 817, 749	50, 191, 339	45, 817, 002
Taxes paid other than income tax	30, 586, 493	8, 715, 918	8, 525, 539	11, 002, 134	6, 792, 631	24, 899, 729	21, 420, 138
Bad debts	13, 079, 539	5, 220, 807	5, 782, 868	4, 539, 364	4, 485, 382	12, 332, 159	7, 725, 394
Depreciation	34, 982, 405	20, 364, 421	19, 080, 696	17, 157, 276	12, 882, 477	49, 297, 007	49, 594, 894
Depletion	414, 753	928, 439	620, 503	848, 678	3, 296, 694	551, 352	2, 460, 532
Miscellaneous deductions	743, 848, 824	274, 218, 993	202, 971, 312	176, 308, 905	164, 045, 171	480, 831, 068	347, 541, 892
E. Total statutory deductions	2, 861, 881, 303	1, 550, 039, 380	1, 160, 754, 181	950, 919, 590	1, 259, 582, 697	3, 324, 653, 231	1, 824, 911, 760
F. Compiled net profits	154, 498, 653	87, 939, 611	61, 925, 184	85, 750, 559	68, 537, 866	213, 878, 188	172, 512, 225
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	7, 375, 238	10, 226, 234	3, 280, 804	8, 479, 718	6, 681, 633	10, 035, 164	14, 163, 373
H. Statutory net income	147, 123, 415	77, 713, 377	58, 644, 380	77, 270, 841	61, 856, 233	203, 843, 024	158, 348, 852

I. Net loss for prior year deducted by concerns reporting net income for 1927	3,796,243	2,493,832	4,072,926	2,627,562	4,741,106	7,463,768	7,346,488
J. Statutory net income after deducting prior-year loss	143,327,172	75,219,545	54,571,454	74,643,279	57,115,127	196,379,256	151,002,364
K. Total tax	18,819,252	9,431,870	6,885,185	9,332,221	6,968,657	24,150,354	19,164,477
L. Compiled net profits (F) after deducting tax (K)	135,679,401	78,457,741	55,039,999	76,418,338	61,569,209	189,727,834	153,347,748
Cash and stock dividends distributed: [2]							
Cash dividends	72,803,214	51,790,980	27,965,783	42,426,070	24,001,920	106,064,211	163,540,196
Stock dividends	11,539,481	11,613,338	3,085,216	11,409,409	4,132,254	6,952,360	7,257,858
Total dividends distributed	84,342,695	63,404,318	31,050,999	53,835,479	28,134,174	113,016,571	170,798,054

[1] Includes net profit from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

[2] Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 22.—*Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1927*—Continued

[Fiscal year terminating not earlier than July 1, 1927, nor later than June 30, 1928]

PART 3.—ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NO NET INCOME

Distribution	Total for fiscal year and part year returns	Fiscal year returns					
		Total	Month ending fiscal year—				
			July, 1927	August, 1927	September, 1927	October, 1927	November, 1927
Number of returns	255	207	30	20	23	19	7
A. Receipts, taxable income:							
Gross sales	$1,161,003,739	$1,066,865,296	$27,731,872	$57,810,295	$79,881,832	$337,216,970	$44,932,685
Gross profits from sales	*148,200,636*	*127,980,951*	*3,417,410*	*5,094,228*	*11,785,546*	*24,031,949*	*5,257,305*
Gross profits from operations other than amounts reported as gross sales	18,440,202	14,299,629	290,514	139,772	501,105	6,742,004	15,883
Interest	8,894,835	5,726,477	91,093	410,222	624,061	535,610	140,208
Miscellaneous receipts	17,213,423	13,224,812	360,746	876,870	178,788	2,440,883	151,874
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	4,629,953	1,414,552	1,489	167,398	34,290	91,779	378
Interest on Federal, State, and municipal bonds	780,643	133,389	39,702	44,139	43,885	660	----------
C. Total compiled receipts [1]	1,210,962,795	1,101,664,155	28,515,416	59,448,696	81,263,961	347,027,906	45,241,028
D. Statutory deductions:							
Cost of goods sold	1,012,803,103	938,884,345	24,314,462	52,716,067	68,096,286	313,185,021	39,675,380
Interest paid	33,949,426	22,302,904	709,997	658,963	2,534,889	4,347,496	778,562
Taxes paid other than income tax	11,768,620	8,053,465	272,709	293,103	568,409	840,280	647,478
Bad debts	10,728,801	8,344,723	41,288	48,867	279,331	397,037	325,981
Depreciation	22,136,405	16,757,115	388,122	978,928	1,131,399	3,452,867	759,164
Depletion	708,949	606,965	105,091	72,245	86,579	41,013	----------
Miscellaneous deductions	215,638,525	181,466,918	4,415,285	7,229,103	15,793,742	36,010,705	5,011,585
E. Total statutory deductions	1,307,733,829	1,176,416,435	30,246,954	61,997,276	88,490,635	358,274,419	47,198,150
F. Statutory deficit	96,771,034	74,752,280	1,731,538	2,548,580	7,226,674	11,246,513	1,957,122
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	5,410,596	1,547,941	41,191	211,537	78,175	92,439	378

H. Statutory deficit	102,181,630	76,300,221	1,772,729	2,760,117	7,304,849	11,338,952	1,957,500
Cash and stock dividends distributed:							
Cash dividends	11,653,041	7,246,870	2,238	1,686,567	1,049,980	1,732,340	811,241
Stock dividends	337,339	312,859	1,865	198,000	75,494	37,500	
Total dividends distributed	11,990,380	7,559,729	4,103	1,884,567	1,125,474	1,769,840	811,241

[1] Includes net profit from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

TABLE 22.—*Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1927*—Continued

[Fiscal year terminating not earlier than July 1, 1927, nor later than June 30, 1928]

PART 3.—ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NO NET INCOME—Continued

Distribution	Fiscal year returns						Part year returns
	Month ending fiscal year—						
	January, 1928	February, 1928	March, 1928	April, 1928	May, 1928	June, 1928	
Number of returns	9	12	13	15	13	46	48
A. Receipts, taxable income:							
Gross sales	$56,614,816	$50,578,912	$85,714,024	$75,704,018	$38,926,280	$211,753,592	$94,138,443
Gross profits from sales	*14,918,400*	*5,910,544*	*25,026,218*	*10,051,679*	*1,876,297*	*20,611,375*	*20,219,685*
Gross profits from operations other than amounts reported as gross sales	563,601	298,030	912,102	1,624,480	553,722	2,658,416	4,140,573
Interest	168,604	263,674	468,891	742,547	97,428	2,184,139	3,168,358
Miscellaneous receipts	1,398,417	588,625	1,157,617	3,946,008	191,036	1,933,948	3,988,611
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	140,000	3,277	3,452	9,210	674,092	289,187	3,215,401
Interest on Federal, State, and municipal bonds	2,939	61	128	1,064	----------	811	647,254
C. Total compiled receipts[1]	58,888,377	51,732,579	88,256,214	82,027,327	40,442,558	218,820,093	109,298,640
D. Statutory deductions:							
Cost of goods sold	41,696,416	44,668,368	60,687,806	65,652,339	37,049,983	191,142,217	73,918,758
Interest paid	1,095,170	743,037	2,220,546	4,154,401	1,095,740	3,964,103	11,646,522
Taxes paid other than income tax	787,515	282,229	667,470	2,211,006	127,099	1,356,167	3,715,155
Bad debts	170,083	51,328	410,350	3,188,193	19,935	3,412,330	2,384,078
Depreciation	1,120,377	832,784	2,178,612	1,364,248	676,465	3,874,149	5,379,290
Depletion	----------	1,220	20,994	6,195	90,239	183,389	101,984
Miscellaneous deductions	19,438,337	8,434,030	26,631,015	15,187,691	9,892,575	33,422,850	34,171,607
E. Total statutory deductions	64,307,898	55,012,996	92,816,793	91,764,073	48,952,036	237,355,205	131,317,394
F. Statutory deficit	5,419,521	3,280,417	4,560,579	9,736,746	8,509,478	18,535,112	22,018,754
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	142,939	3,338	3,580	10,274	674,092	289,998	3,862,655

H. Statutory deficit	5,562,460	3,283,755	4,564,159	9,747,020	9,183,570	18,825,110	25,881,409
Cash and stock dividends distributed:							
Cash dividends	128,333	210,000	230,492	89,600	351,588	954,491	4,406,171
Stock dividends							24,480
Total dividends distributed	128,333	210,000	230,492	89,600	351,588	954,491	4,430,651

[1] Includes net profit from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

TABLE 23.—*Corporation returns—Historical comparison 1916–1927,*[1] *by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax*

UNITED STATES

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	341,253	206,984	60.65	$32,531,096,969	$8,765,908,984	$171,805,150	----------	$171,805,150	134,269	39.35	$2,796,534,046	$656,904,411	(2)	(2)
1917	351,426	232,079	66.04	79,540,004,891	10,730,360,211	503,698,029	$1,638,747,740	2,142,445,769	119,347	33.96	5,153,234,312	629,607,562	(2)	(2)
1918	317,579	202,064	63.63	79,706,659,148	8,361,511,249	653,198,483	2,505,565,939	3,158,764,422	115,518	36.37	6,757,622,164	689,772,361	(2)	(2)
1919	320,198	209,634	65.47	88,261,006,052	9,411,418,458	743,535,888	1,431,805,690	2,175,341,578	110,564	34.53	11,657,742,792	995,546,241	(2)	(2)
1920	345,595	203,233	58.81	93,824,224,704	7,902,654,813	656,508,292	988,726,351	1,625,234,643	142,362	41.19	24,381,337,545	2,029,423,744	(2)	(2)
1921	356,397	171,239	48.05	60,051,123,329	4,336,047,813	365,443,621	335,131,811	701,575,432	185,158	51.95	31,198,150,203	3,878,219,134	(2)	(2)
1922	382,883	212,535	55.51	80,331,679,917	6,963,811,143	775,310,154	[3] 8,466,114	783,776,268	170,348	44.49	20,588,834,597	2,193,776,356	(2)	(2)
1923	398,933	233,339	58.49	97,457,479,446	8,321,529,134	937,106,798	----------	937,106,798	165,594	41.51	21,106,184,230	2,013,554,987	(2)	(2)
1924	417,421	236,389	56.63	97,158,936,625	7,586,652,292	881,549,546	----------	881,549,546	181,032	43.37	22,070,497,262	2,223,925,993	(2)	(2)
1925	430,672	252,334	58.67	113,692,083,216	9,583,683,697	1,170,331,206	----------	1,170,331,206	177,738	41.33	20,568,067,504	1,962,628,095	(2)	(2)
1926	455,320	258,134	56.69	118,022,117,287	9,673,402,889	1,229,797,243	----------	1,229,797,243	197,186	43.31	24,107,735,570	2,168,710,302	(2)	(2)
1927	475,051	259,849	54.70	115,324,339,717	8,981,884,261	1,130,674,128	----------	1,130,674,128	165,826	34.91	29,074,011,729	2,471,739,376	49,356	10.39

ALABAMA

1916	3,361	1,936	57.60	$152,706,812	$45,892,777	$912,402	----------	$912,402	1,425	42.40	$26,634,373	$6,547,856	(2)	(2)
1917	3,470	2,313	66.66	379,729,758	60,430,518	2,683,292	$12,491,055	15,174,347	1,157	33.34	39,495,973	4,531,856	(2)	(2)
1918	3,228	2,337	72.40	484,579,239	44,240,690	3,359,799	11,520,890	14,880,689	891	27.60	34,579,798	3,113,244	(2)	(2)
1919	2,983	2,092	70.13	408,416,648	37,012,996	2,834,379	4,522,780	7,357,159	891	29.87	44,926,281	4,736,740	(2)	(2)
1920	3,198	1,967	61.51	479,492,545	39,003,402	2,986,985	5,196,896	8,183,881	1,231	38.49	142,702,408	10,118,369	(2)	(2)
1921	3,079	1,425	46.28	198,170,647	12,802,636	989,364	793,486	1,782,850	1,654	53.72	187,696,790	23,183,482	(2)	(2)
1922	3,345	2,096	62.84	373,679,886	29,184,791	2,809,001	[3] 32,759	2,832,760	1,239	37.16	89,563,115	7,765,401	(2)	(2)
1923	3,595	2,348	65.31	519,585,677	45,961,341	4,756,724	----------	4,756,724	1,247	34.69	79,568,094	7,225,661	(2)	(2)
1924	3,833	2,373	61.83	482,029,550	35,538,812	3,905,099	----------	3,905,099	1,465	38.17	120,483,322	9,832,343	(2)	(2)
1925	3,936	2,569	65.27	547,133,170	42,929,890	4,978,930	----------	4,978,930	1,367	34.73	108,524,795	8,288,434	(2)	(2)
1926	4,133	2,618	63.34	547,389,104	40,662,231	4,860,556	----------	4,860,556	1,515	36.66	123,285,380	9,949,904	(2)	(2)
1927	4,383	2,697	61.53	519,011,709	35,666,948	4,171,974	----------	4,171,974	1,313	29.96	138,880,150	9,352,937	373	8.51

ALASKA

1916	206	90	43.69	$2,833,021	$744,903	$14,636	----------	$14,636	116	56.31	$2,596,113	$331,945	(2)	(2)
1917	212	93	43.87	6,432,220	997,544	45,562	$204,298	249,860	119	56.13	1,003,150	199,545	(2)	(2)
1918	127	67	52.76	10,553,672	694,256	49,117	153,701	202,818	60	47.24	955,943	142,747	(2)	(2)
1919	63	36	57.14	5,208,713	499,514	41,398	26,461	67,859	27	42.86	300,276	100,655	(2)	(2)
1920	69	32	46.38	9,872,867	524,184	43,303	25,085	68,388	37	53.62	1,014,354	100,275	(2)	(2)
1921	121	45	37.19	2,606,513	229,758	15,274	7,112	22,386	76	62.81	2,634,205	393,404	(2)	(2)
1922	107	54	50.47	5,332,181	234,107	13,010	[3] 26,116	39,126	53	49.53	2,100,378	191,686	(2)	(2)
1923	138	68	49.28	8,053,560	937,073	97,023	----------	97,023	70	50.72	1,305,579	217,260	(2)	(2)
1924	140	68	48.57	5,633,205	540,894	52,532	----------	52,532	72	51.43	1,573,472	1,069,223	(2)	(2)
1925	159	72	45.28	6,955,357	571,677	59,523	----------	59,523	87	54.72	1,082,491	370,693	(2)	(2)
1926	156	73	46.79	7,282,963	673,666	66,149	----------	66,149	83	53.21	1,901,320	379,716	(2)	(2)
1927	174	94	54.02	7,377,994	677,513	62,639	----------	62,639	48	27.59	1,440,814	536,729	32	18.39

ARIZONA

1916	1,330	540	38.85	$81,581,266	$30,924,259	$619,181	----------	$619,181	850	61.15	$11,072,645	$11,409,057	(2)	(2)
1917	1,460	681	46.64	153,753,716	31,808,428	1,486,795	$5,112,068	6,598,863	779	53.36	7,910,202	3,017,507	(2)	(2)
1918	1,101	417	37.87	102,670,295	11,712,463	933,270	2,976,913	3,913,183	684	62.13	16,174,452	2,401,893	(2)	(2)
1919	1,514	627	40.35	104,581,122	9,928,696	774,548	668,743	1,443,291	887	59.65	12,134,030	4,281,589	(2)	(2)
1920	1,531	542	35.40	93,819,603	6,687,885	504,953	560,212	1,065,165	989	64.60	34,214,709	8,269,494	(2)	(2)
1921	1,572	376	23.92	39,267,010	2,733,873	205,329	166,549	371,878	1,196	76.08	56,178,901	11,795,874	(2)	(2)
1922	1,575	486	30.86	61,569,719	3,888,469	378,415	[3] 15,996	394,411	1,089	69.14	42,000,843	7,824,482	(2)	(2)
1923	1,562	548	35.08	103,791,752	8,957,195	629,839	----------	629,839	1,014	64.92	30,265,585	5,551,722	(2)	(2)
1924	1,525	579	37.97	107,809,101	7,412,641	776,072	----------	776,072	946	62.03	27,915,776	5,375,135	(2)	(2)
1925	1,451	593	40.87	114,245,312	7,679,289	813,539	----------	813,539	858	59.13	26,645,265	10,809,776	(2)	(2)
1926	1,505	619	41.13	119,900,143	8,813,276	1,011,325	----------	1,011,325	886	58.87	29,686,760	5,154,235	(2)	(2)
1927	1,556	668	42.93	129,186,962	7,779,782	865,061	----------	865,061	403	25.90	30,331,983	6,343,672	485	31.17

[1] Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43–45. Gross income in 1916 represents gross profit and does not include the cost of goods sold as in later years. For 1916–1924, inclusive, gross income incomplete, due to gross operating revenue of railroad and other public utilities not being completely tabulated. In all years excepting 1918, dividends received from stock of domestic corporations are included in gross income. For 1918 the amount of such dividends was $420,653,466.

[2] No data available.

[3] On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 23.—*Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

ARKANSAS

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	2,344	1,644	70.14	$73,232,318	$24,791,391	$487,130	----------	$487,130	700	29.86	$12,697,495	$2,237,367	(2)	(2)
1917	2,521	1,955	77.55	233,567,265	23,999,993	1,181,763	$2,780,536	3,962,299	566	22.45	13,286,975	1,328,146	(2)	(2)
1918	1,993	1,624	81.49	260,218,521	20,279,541	1,550,783	4,196,592	5,747,375	369	18.51	23,641,112	1,800,431	(2)	(2)
1919	2,135	1,721	80.61	393,739,652	27,764,783	2,089,928	3,702,438	5,792,366	414	19.39	16,692,130	2,376,525	(2)	(2)
1920	2,317	1,513	65.30	291,992,602	19,704,635	1,487,810	2,103,079	3,590,889	804	34.70	90,999,003	6,466,235	(2)	(2)
1921	2,383	1,275	53.50	152,850,457	9,485,493	695,014	590,931	1,285,945	1,108	46.50	118,329,398	12,136,631	(2)	(2)
1922	2,447	1,527	62.40	227,573,314	18,439,688	1,922,457	[3] 26,598	1,949,055	920	37.60	68,082,645	8,702,914	(2)	(2)
1923	2,612	1,669	63.90	280,130,745	22,372,775	2,360,633	----------	2,360,633	943	36.10	72,264,030	7,213,801	(2)	(2)
1924	2,554	1,670	65.39	297,254,152	18,080,163	1,864,449	----------	1,864,449	884	34.61	64,940,242	6,820,639	(2)	(2)
1925	2,684	1,823	67.92	323,777,685	22,899,479	2,515,334	----------	2,515,334	861	32.08	70,654,283	5,549,165	(2)	(2)
1926	2,634	1,701	64.58	302,331,830	18,597,044	2,122,827	----------	2,122,827	933	35.42	91,264,387	10,396,812	(2)	(2)
1927	2,660	1,626	61.10	272,395,216	16,260,478	1,810,758	----------	1,810,758	884	33.26	113,686,830	12,106,704	150	5.64

CALIFORNIA

1916	17,986	8,654	48.11	$962,254,619	$279,952,569	$5,458,102	----------	$5,458,102	9,332	51.89	$205,786,304	$98,845,123	(2)	(2)
1917	18,369	8,951	48.73	3,563,403,039	322,260,909	15,877,927	$42,506,341	58,384,268	9,418	51.27	235,674,279	45,810,746	(2)	(2)
1918	15,964	7,881	49.37	2,227,100,624	226,771,653	18,771,872	53,086,034	71,857,906	8,083	50.63	311,423,815	44,974,027	(2)	(2)
1919	14,716	8,259	56.12	3,294,089,553	342,599,672	26,532,275	56,981,002	83,513,277	6,457	43.88	357,827,393	77,837,758	(2)	(2)
1920	14,865	7,872	52.96	3,227,188,188	282,825,053	22,169,485	37,404,530	59,574,015	6,993	47.04	919,731,688	82,887,321	(2)	(2)
1921	15,181	7,397	48.73	2,728,823,850	194,184,282	16,231,027	16,296,277	32,527,304	7,784	51.27	816,108,871	108,549,719	(2)	(2)
1922	16,651	8,742	52.50	3,603,499,021	303,048,110	35,308,443	[3] 156,827	35,465,270	7,909	47.50	737,636,588	88,755,771	(2)	(2)
1923	18,386	9,834	53.49	4,244,895,727	369,970,234	43,033,209	----------	43,033,209	8,552	46.51	1,046,814,428	99,996,982	(2)	(2)
1924	19,737	9,990	50.62	4,485,215,883	376,724,853	44,161,442	----------	44,161,442	9,747	49.38	961,078,975	116,945,379	(2)	(2)
1925	20,263	10,539	52.02	4,809,533,009	417,825,949	50,533,672	----------	50,533,672	9,724	47.98	966,480,894	119,911,974	(2)	(2)
1926	21,258	10,901	51.28	5,217,404,101	426,838,778	54,319,333	----------	54,319,333	10,357	48.72	1,344,545,127	138,640,232	(2)	(2)
1927	22,162	11,098	50.08	5,349,886,876	447,749,712	56,529,600	----------	56,529,600	8,494	38.32	1,271,407,516	146,148,863	2,570	11.60

COLORADO

1916	7,479	2,986	39.93	$238,993,105	$57,043,218	$1,115,854	----------	$1,115,854	4,493	60.07	$42,771,522	$13,040,522	(2)	(2)
1917	7,618	3,539	46.46	673,894,965	96,761,318	4,743,980	$9,912,117	14,656,097	4,079	53.54	48,956,851	12,566,521	(2)	(2)
1918	7,170	3,273	45.65	654,009,372	74,209,860	5,504,966	22,528,858	28,033,824	3,897	54.35	79,061,007	11,039,270	(2)	(2)
1919	6,704	3,107	46.35	807,999,998	79,287,797	6,237,031	11,353,470	17,590,501	3,597	53.65	165,788,176	16,828,247	(2)	(2)
1920	6,812	2,976	43.69	870,395,990	66,034,834	5,135,565	7,666,301	12,801,866	3,836	56.31	173,583,367	18,021,558	(2)	(2)
1921	6,559	2,340	35.68	486,201,976	34,011,015	2,716,262	3,248,521	5,964,783	4,219	64.32	318,578,783	134,544,456	(2)	(2)
1922	6,855	2,720	39.68	664,017,735	55,835,080	5,508,928	[3] 38,019	5,546,947	4,135	60.32	178,570,909	29,747,821	(2)	(2)
1923	6,344	2,636	41.55	686,561,409	60,490,802	6,182,816	----------	6,182,816	3,708	58.45	175,895,200	25,414,654	(2)	(2)
1924	6,494	2,891	44.52	707,149,477	60,846,149	7,024,097	----------	7,024,097	3,603	55.48	180,972,193	26,209,210	(2)	(2)
1925	6,399	2,983	46.62	821,001,998	60,448,005	7,077,070	----------	7,077,070	3,416	53.38	161,788,373	26,159,041	(2)	(2)
1926	6,580	3,071	46.67	853,411,805	62,872,037	7,811,708	----------	7,811,708	3,509	53.33	182,200,330	21,333,038	(2)	(2)
1927	6,863	3,144	45.81	745,766,162	47,758,479	5,647,319	----------	5,647,319	2,291	33.38	292,356,251	27,717,320	1,428	20.81

CONNECTICUT

1916	4,852	3,096	63.81	$834,382,109	$189,211,399	$3,713,384	----------	$3,713,384	1,756	36.19	$52,446,991	$13,042,728	(2)	(2)
1917	4,976	3,263	65.57	1,578,754,496	181,855,545	7,999,281	$36,743,412	44,742,693	1,713	34.43	104,108,815	10,013,997	(2)	(2)
1918	4,799	3,249	67.70	1,511,534,787	162,323,386	12,028,383	53,443,796	65,472,179	1,550	32.30	467,955,823	10,782,919	(2)	(2)
1919	4,405	3,012	68.38	1,553,856,933	175,757,795	13,944,182	25,093,621	39,037,803	1,393	31.62	217,982,006	43,107,499	(2)	(2)
1920	4,665	2,966	63.58	1,461,129,326	99,993,495	8,099,396	10,265,333	18,364,729	1,699	36.42	498,359,489	59,227,351	(2)	(2)
1921	4,899	2,369	48.36	739,116,250	55,306,167	4,669,390	2,841,512	7,510,812	2,530	51.64	608,015,533	67,583,702	(2)	(2)
1922	5,227	2,947	56.38	1,097,494,718	95,297,569	10,459,455	[3] 73,389	10,532,844	2,280	43.62	327,687,837	24,144,339	(2)	(2)
1923	5,492	3,373	61.42	1,375,832,546	120,934,891	13,182,836	----------	13,182,836	2,119	38.58	482,077,605	37,594,854	(2)	(2)
1924	5,782	3,431	59.34	1,210,651,018	103,180,674	11,848,127	----------	11,848,127	2,351	40.66	457,406,769	36,792,136	(2)	(2)
1925	5,958	3,720	62.44	1,578,480,929	125,092,862	14,886,873	----------	14,886,873	2,238	37.56	388,402,692	30,543,543	(2)	(2)
1926	6,280	3,771	60.05	1,683,366,517	124,029,378	15,645,630	----------	15,645,630	2,509	39.95	372,502,638	40,943,399	(2)	(2)
1927	6,685	3,935	58.86	1,785,784,398	136,992,216	16,827,368	----------	16,827,368	2,283	34.15	333,326,607	27,108,848	467	6.99

DELAWARE

1916	960	554	57.71	$221,569,789	$136,270,898	$2,894,425	----------	$2,894,425	406	42.29	$2,238,316	$1,298,688	(2)	(2)
1917	1,071	616	57.52	810,771,861	128,477,428	5,891,878	$23,262,737	29,154,615	455	42.48	12,234,950	8,097,909	(2)	(2)
1918	688	384	55.81	437,050,491	46,730,072	3,421,919	16,515,846	19,937,765	304	44.19	6,435,757	1,939,002	(2)	(2)
1919	816	466	57.11	334,790,234	36,679,540	3,051,705	5,537,152	8,588,857	350	42.89	17,887,479	2,613,379	(2)	(2)
1920	809	401	49.57	329,059,961	25,227,425	2,265,736	1,397,267	3,663,003	408	50.43	35,035,785	6,117,027	(2)	(2)
1921	918	383	41.72	81,777,825	6,056,783	487,134	456,701	943,835	535	58.28	91,783,432	13,526,704	(2)	(2)
1922	1,002	481	48.00	253,028,589	22,716,671	2,259,778	[3] 19,105	2,278,883	521	52.00	52,805,040	11,569,175	(2)	(2)
1923	1,116	588	52.69	410,811,438	41,933,301	3,976,282	----------	3,976,282	528	47.31	48,161,704	9,086,570	(2)	(2)
1924	991	594	59.94	312,823,052	39,540,910	4,703,290	----------	4,703,290	397	40.06	166,172,300	12,787,463	(2)	(2)
1925	1,376	780	56.68	502,380,247	60,931,345	7,664,617	----------	7,664,617	596	43.32	52,554,840	10,701,129	(2)	(2)
1926	1,483	811	54.69	644,263,824	82,896,307	10,815,415	----------	10,815,415	672	45.31	57,163,838	13,485,133	(2)	(2)
1927	1,553	845	54.41	1,088,615,525	116,890,099	15,547,645	----------	15,547,645	485	31.23	97,434,887	22,832,110	223	14.36

[2] No data available.

[3] On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 23.—*Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

DISTRICT OF COLUMBIA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	1,130	653	57.79	$212,882,222	$11,460,981	$778,274	----------	$778,274	477	42.21	$16,179,420	$2,012,380	(2)	(2)
1917	1,263	821	65.00	265,653,938	34,393,560	1,759,629	$2,357,528	4,117,157	442	35.00	11,230,568	1,714,056	(2)	(2)
1918	719	552	76.77	177,578,447	15,100,500	1,260,716	3,532,138	4,792,854	167	23.23	9,794,570	1,332,284	(2)	(2)
1919	995	659	66.23	212,922,598	29,746,693	2,380,341	4,031,164	6,411,505	336	33.77	19,550,946	2,933,847	(2)	(2)
1920	1,153	659	57.16	225,380,919	24,366,573	1,988,177	1,688,492	3,676,669	494	42.84	56,250,769	3,635,912	(2)	(2)
1921	1,258	716	56.92	220,704,491	20,211,960	1,701,107	1,720,399	3,421,506	542	43.08	80,010,719	11,812,424	(2)	(2)
1922	1,466	822	56.07	299,641,639	30,390,273	3,179,446	[3] 17,451	3,196,897	644	43.93	49,199,153	6,211,642	(2)	(2)
1923	1,575	923	58.60	291,511,757	44,483,103	5,360,889	----------	5,360,889	652	41.40	48,092,317	5,237,736	(2)	(2)
1924	1,656	942	56.88	440,299,590	47,457,560	5,745,401	----------	5,745,401	714	43.12	54,626,808	6,679,819	(2)	(2)
1925	1,753	1,081	61.66	498,652,148	64,493,229	8,119,191	----------	8,119,191	672	38.34	51,488,936	4,510,589	(2)	(2)
1926	1,888	1,077	57.04	596,908,983	65,987,475	8,671,069	----------	8,671,069	811	42.96	68,253,716	7,733,936	(2)	(2)
1927	1,988	1,070	53.82	548,825,047	55,838,329	7,225,128	----------	7,225,128	695	34.96	90,086,261	8,733,836	223	11.22

FLORIDA

Year	Total number of returns	Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	2,869	1,518	52.91	$81,477,552	$17,670,823	$351,040	----------	$351,040	1,351	47.09	$19,112,666	$4,349,172	(2)	(2)
1917	2,991	1,868	62.45	195,027,934	18,677,504	927,459	$1,473,619	2,401,069	1,123	37.55	31,608,322	5,488,638	(2)	(2)
1918	3,023	1,678	55.74	242,617,632	14,073,439	1,116,151	1,889,324	3,005,475	1,338	44.26	34,744,745	5,428,470	(2)	(2)
1919	2,845	1,671	58.73	271,699,675	25,285,566	1,967,666	2,347,308	4,314,974	1,174	41.27	52,270,145	11,334,536	(2)	(2)
1920	3,229	1,842	57.05	297,169,272	22,417,123	1,703,217	2,215,839	3,919,056	1,387	42.95	111,880,974	8,212,404	(2)	(2)
1921	3,472	1,646	47.41	211,881,821	16,166,358	1,245,897	980,522	2,226,419	1,826	52.59	126,633,887	16,066,850	(2)	(2)
1922	3,885	2,049	52.74	307,326,183	24,513,785	2,598,880	[3] 19,656	2,618,536	1,836	47.26	80,033,094	12,917,006	(2)	(2)
1923	4,353	2,466	56.65	396,312,076	35,398,528	3,821,481	----------	3,821,481	1,887	43.35	78,608,312	11,855,447	(2)	(2)
1924	5,224	3,094	59.23	531,412,640	62,343,490	7,006,389	----------	7,006,389	2,130	40.77	86,986,485	14,287,771	(2)	(2)
1925	8,284	5,478	66.13	1,128,263,644	192,320,339	23,516,457	----------	23,516,457	2,806	33.87	106,024,479	26,545,579	(2)	(2)
1926	10,853	4,702	43.32	818,159,113	82,638,298	9,624,929	----------	9,624,929	6,151	56.68	343,416,597	73,208,376	(2)	(2)
1927	11,010	3,443	31.27	369,736,525	32,218,194	3,412,552	----------	3,412,552	5,323	48.35	372,695,359	93,803,280	2,244	20.38

GEORGIA

1916	4,758	3,424	71.96	$251,095,946	$56,508,639	$1,082,190		$1,082,190	1,334	28.04	$29,501,342	$5,476,047	(2)	(2)
1917	4,956	4,099	89.89	746,428,349	73,150,726	3,486,177	$8,826,799	12,312,967	947	19.11	61,898,474	5,695,973	(2)	(2)
1918	4,384	3,458	78.88	875,848,992	72,142,676	5,028,936	23,949,078	28,978,044	926	21.12	105,235,822	6,352,453	(2)	(2)
1919	4,420	3,487	78.89	958,377,059	83,470,756	6,495,595	14,856,651	21,352,256	933	21.11	62,827,382	6,088,122	(2)	(2)
1920	4,509	2,827	62.82	852,291,613	61,718,452	4,748,974	8,755,364	13,504,338	1,673	37.18	295,237,068	20,955,695	(2)	(2)
1921	4,547	2,067	45.46	412,283,727	31,035,644	2,618,990	1,799,683	4,409,673	2,480	54.54	344,385,441	39,273,973	(2)	(2)
1922	4,745	2,715	57.22	622,585,434	56,774,636	5,934,986	[3] 239,080	6,294,066	2,030	42.78	173,471,321	17,609,991	(2)	(2)
1923	4,993	3,094	62.34	844,710,364	63,751,487	7,023,858		7,023,858	1,899	37.66	160,496,503	16,996,464	(2)	(2)
1924	5,099	3,080	60.40	762,367,723	59,161,694	5,536,295		5,536,295	2,019	39.60	271,453,018	22,279,976	(2)	(2)
1925	5,251	3,354	63.87	986,021,597	67,089,735	7,699,583		7,699,583	1,897	36.13	192,118,135	18,297,398	(2)	(2)
1926	5,281	3,234	61.24	871,829,236	61,823,773	7,564,471		7,564,471	2,047	38.76	228,593,190	23,522,021	(2)	(2)
1927	5,524	3,416	61.84	869,451,679	70,521,193	8,329,117		8,329,117	1,839	33.29	229,623,061	19,387,376	269	4.87

HAWAII

1916	571	396	69.35	$101,055,901	$45,701,636	$889,751		$889,751	175	30.65	$4,992,909	$1,255,144	(2)	(2)
1917	617	417	67.58	165,807,789	38,092,867	1,402,490	$9,978,511	11,381,001	209	32.42	2,509,355	355,581	(1)	(2)
1918	480	337	70.21	125,980,474	24,023,809	2,083,028	5,931,355	8,014,383	143	29.79	10,986,517	864,848	(2)	(2)
1919	521	357	68.52	189,325,500	40,922,726	3,096,592	7,941,189	11,037,781	164	31.48	1,617,135	1,448,099	(2)	(2)
1920	534	368	68.91	235,457,131	58,284,660	4,242,650	14,986,095	19,228,745	166	31.09	18,593,554	1,119,422	(2)	(2)
1921	587	315	53.66	90,392,139	10,584,937	922,666	682,811	1,605,477	272	46.34	67,558,636	8,694,042	(2)	(2)
1922	604	351	58.11	115,624,696	15,159,068	1,750,200	[3] 782	1,750,982	253	41.89	36,579,669	1,427,230	(2)	(2)
1923	583	361	62.11	179,396,163	27,706,582	3,037,316		3,037,316	222	37.89	18,018,652	1,475,820	(2)	(2)
1924	607	393	64.74	183,491,555	31,529,816	3,625,419		3,625,419	214	35.26	12,960,706	1,109,053	(2)	(2)
1925	594	380	63.97	160,612,025	22,148,292	2,794,231		2,794,231	214	36.03	31,931,442	2,259,411	(2)	(2)
1926	633	429	67.77	199,085,080	25,849,463	3,396,249		3,396,249	204	32.23	18,314,054	1,696,698	(2)	(2)
1927	686	445	64.87	205,253,605	28,349,258	3,715,310		3,715,310	203	29.59	32,903,792	2,209,129	58	5.54

IDAHO

1916	1,780	969	54.44	$37,741,867	$10,817,234	$212,526		$212,526	811	45.56	$9,002,772	$1,934,127	(2)	(2)
1917	1,889	1,084	57.38	136,418,190	14,954,419	733,739	$1,763,713	2,497,452	805	42.62	13,401,090	4,954,152	(2)	(2)
1918	1,184	657	55.49	91,825,305	7,395,194	607,507	1,226,387	1,833,894	527	44.51	10,352,798	1,603,655	(2)	(2)
1919	1,690	951	56.27	139,493,420	14,399,127	866,210	884,225	1,750,435	739	43.73	19,512,348	2,529,576	(2)	(2)
1920	1,771	893	50.42	128,387,434	9,783,905	740,061	637,861	1,377,922	878	49.58	55,969,543	5,685,084	(2)	(2)
1921	1,706	601	35.23	49,405,234	2,229,211	122,845	80,464	203,309	1,105	64.77	63,281,953	10,309,389	(2)	(2)
1922	1,872	734	39.21	82,167,739	6,347,527	459,564	[3] 3,187	462,751	1,138	60.79	38,692,239	5,536,222	(2)	(2)
1923	1,951	840	43.05	122,961,802	10,339,884	965,874		965,874	1,111	56.95	39,057,882	5,320,288	(2)	(2)
1924	2,071	902	43.55	128,795,412	6,845,563	680,401		680,401	1,169	56.45	39,417,472	5,828,747	(2)	(2)
1925	2,279	1,012	44.41	142,932,258	9,013,870	975,132		975,132	1,267	55.59	36,390,764	5,195,974	(2)	(2)
1926	2,282	991	43.43	146,791,172	7,707,149	837,110		837,110	1,291	56.57	50,174,169	6,219,455	(2)	(2)
1927	2,270	1,014	44.67	118,271,495	5,930,441	587,368		587,368	564	24.85	53,183,610	5,915,313	692	30.48

[2] No data available.

[3] On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 23.—*Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

ILLINOIS

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	21,931	13,451	61.33	$3,168,454,041	$762,145,412	$15,014,845	----------	$15,014,845	8,480	38.67	$189,184,120	$28,596,059	(2)	(2)
1917	22,389	14,399	64.31	7,676,120,612	1,133,758,086	53,593,281	$165,425,538	219,018,819	7,990	35.69	408,337,235	42,739,849	(2)	(2)
1918	20,406	12,920	63.31	8,460,298,970	759,325,582	62,851,975	215,810,261	278,662,236	7,486	36.69	408,944,552	34,350,497	(2)	(2)
1919	20,214	13,792	68.23	9,437,663,058	833,157,670	66,614,011	122,707,710	189,321,721	6,422	31.77	4,179,415,874	86,029,202	(2)	(2)
1920	21,127	13,413	63.49	9,334,087,216	677,180,274	55,817,886	93,230,712	149,048,598	7,714	36.51	2,967,631,391	145,320,086	(2)	(2)
1921	22,396	11,384	50.83	6,744,818,667	381,144,453	33,106,447	28,202,131	61,308,578	11,012	49.17	3,758,752,152	357,312,053	(2)	(2)
1922	24,184	14,360	59.38	8,506,567,924	670,758,004	75,149,656	[3] 734,830	75,884,486	9,824	40.62	2,741,643,824	173,860,580	(2)	(2)
1923	25,242	15,941	63.15	10,424,571,614	752,649,643	82,678,907	----------	82,678,907	9,301	36.85	2,680,948,250	136,524,673	(2)	(2)
1924	26,414	15,959	60.42	11,805,918,009	706,054,194	82,467,674	----------	82,467,674	10,455	39.58	1,889,665,982	161,659,103	(2)	(2)
1925	27,239	16,767	61.56	13,362,186,381	851,832,473	105,692,356	----------	105,692,356	10,472	38.44	2,044,832,420	141,187,284	(2)	(2)
1926	28,340	16,986	59.94	14,390,967,335	901,781,956	116,558,602	----------	116,558,602	11,354	40.06	2,238,434,125	159,686,695	(2)	(2)
1927	29,248	16,913	57.83	11,953,761,586	836,587,699	107,498,653	----------	107,498,653	10,052	34.37	4,764,386,420	185,949,352	2,283	7.80

INDIANA

1916	8,546	5,881	68.82	$459,263,546	$101,751,368	$2,001,337	----------	$2,001,337	2,665	31.18	$47,847,292	$7,985,988	(2)	(2)
1917	9,019	6,849	75.94	1,453,704,767	138,322,867	6,381,338	$21,797,831	28,179,169	2,170	24.06	106,863,962	9,985,836	(2)	(2)
1918	8,589	6,090	70.90	1,357,050,335	114,146,476	8,569,053	31,922,488	40,491,541	2,499	29.10	119,313,764	11,206,248	(2)	(2)
1919	8,788	6,227	70.86	1,578,739,596	142,371,858	10,732,348	22,683,354	33,415,702	2,561	29.14	156,121,599	12,825,286	(2)	(2)
1920	9,275	5,885	63.45	1,728,056,078	128,164,213	9,809,924	17,653,466	27,463,390	3,390	36.55	463,026,255	34,967,606	(2)	(2)
1921	9,397	4,991	53.11	1,005,748,132	77,168,148	6,264,211	6,213,639	12,477,850	4,406	46.89	534,323,814	66,997,689	(2)	(2)
1922	10,041	6,241	62.16	1,394,319,195	122,163,938	13,462,301	[3] 316,123	13,778,424	3,800	37.84	315,739,203	40,050,443	(2)	(2)
1923	10,399	6,721	64.63	1,722,765,336	136,413,095	15,083,519	----------	15,083,519	3,678	35.37	324,219,913	36,019,103	(2)	(2)
1924	10,832	6,556	60.52	1,539,297,662	114,989,588	12,930,267	----------	12,930,267	4,276	39.48	394,698,388	41,903,489	(2)	(2)
1925	11,057	6,826	61.73	1,745,148,611	135,335,396	15,736,200	----------	15,736,200	4,231	38.27	315,924,094	30,881,011	(2)	(2)
1926	11,080	6,889	62.18	1,806,530,051	129,343,772	15,747,699	----------	15,747,699	4,191	37.82	371,232,875	33,416,050	(2)	(2)
1927	11,463	6,821	59.51	1,582,823,282	115,759,921	13,965,445	----------	13,965,445	3,343	29.16	479,235,803	41,571,092	1,299	11.33

IOWA														
1916	9,064	5,855	64.60	$265,972,786	$57,610,384	$1,113,903	----------	$1,113,903	3,209	35.40	$42,266,433	$16,055,263	(2)	(2)
1917	9,288	6,423	69.15	837,831,971	77,849,313	3,760,362	$8,756,965	12,517,328	2,865	30.85	86,497,476	4,058,366	(2)	(2)
1918	8,257	5,825	70.55	839,521,038	69,992,499	4,759,693	11,340,899	16,100,592	2,432	29.45	95,619,609	6,062,843	(2)	(2)
1919	7,798	5,373	68.90	1,102,603,896	71,809,349	5,259,785	8,863,099	14,122,884	2,425	31.10	130,764,441	11,338,925	(2)	(2)
1920	8,899	5,497	61.77	956,667,062	59,945,718	4,422,431	4,992,136	9,414,567	3,402	38.23	409,450,293	26,444,863	(2)	(2)
1921	8,643	4,494	52.00	656,579,966	35,317,084	2,729,111	1,454,638	4,183,749	4,149	48.00	421,721,046	37,950,590	(2)	(2)
1922	8,839	5,343	60.45	882,251,143	49,066,144	4,731,282	[3] 37,268	4,768,550	3,496	39.55	214,474,942	21,689,190	(2)	(2)
1923	9,025	5,477	60.68	951,617,643	57,437,108	5,842,916	----------	5,842,916	3,548	39.32	222,390,726	23,042,435	(2)	(2)
1924	8,961	4,993	55.72	897,363,718	49,731,875	5,284,901	----------	5,284,901	3,968	44.28	265,893,154	25,289,572	(2)	(2)
1925	9,048	5,115	56.53	974,948,391	56,258,659	6,302,485	----------	6,302,485	3,933	43.47	241,131,367	24,376,794	(2)	(2)
1926	8,843	5,060	57.22	1,054,993,782	56,751,215	6,585,785	----------	6,585,785	3,783	42.78	218,045,818	25,033,368	(2)	(2)
1927	9,050	5,087	56.21	1,047,967,303	53,291,854	6,153,952	----------	6,153,952	2,592	28.64	248,747,615	19,190,248	1,371	15.15
KANSAS														
1916	4,467	3,299	73.85	$352,747,535	$104,070,570	$2,073,911	----------	$2,073,911	1,168	26.15	$18,727,107	$2,548,187	(2)	(2)
1917	4,604	3,680	79.93	803,041,896	121,396,212	5,954,921	$13,656,954	19,611,875	924	20.07	59,606,596	5,270,237	(2)	(2)
1918	4,474	3,353	74.94	722,919,437	81,794,544	7,617,014	12,002,469	19,619,483	1,121	25.06	56,745,783	5,644,387	(2)	(2)
1919	4,531	3,436	75.83	953,144,030	116,251,721	9,771,492	11,216,422	20,987,914	1,095	24.17	80,387,217	7,329,727	(2)	(2)
1920	4,658	3,202	68.74	1,111,082,200	104,600,732	8,962,188	7,675,582	16,637,770	1,456	31.26	354,340,288	19,120,098	(2)	(2)
1921	4,749	2,852	60.05	791,541,272	87,549,593	7,505,059	7,596,108	15,101,167	1,897	39.95	375,340,061	22,247,520	(2)	(2)
1922	4,956	3,115	62.85	966,054,682	121,146,807	14,415,182	[3] 30,815	14,445,997	1,841	37.15	106,561,617	14,468,330	(2)	(2)
1923	4,928	2,987	60.60	824,883,400	87,085,926	10,270,566	----------	10,270,566	1,941	39.40	186,240,432	17,532,728	(2)	(2)
1924	4,985	3,184	63.87	940,049,723	84,610,712	9,832,973	----------	9,832,973	1,801	36.13	134,592,145	15,351,310	(2)	(2)
1925	5,003	3,132	62.60	951,362,203	109,216,206	13,442,854	----------	13,442,854	1,871	37.40	159,086,023	13,573,394	(2)	(2)
1926	5,280	3,253	61.61	1,109,431,594	131,458,924	17,017,077	----------	17,017,077	2,027	38.39	141,554,436	12,888,990	(2)	(2)
1927	5,191	3,122	60.14	879,041,676	99,605,516	12,807,208	----------	12,807,208	1,677	32.31	295,469,050	29,872,526	392	7.55
KENTUCKY														
1916	5,405	3,439	63.63	$278,007,892	$66,519,119	$1,303,454	----------	$1,303,454	1,966	36.37	$22,524,658	$5,561,520	(2)	(2)
1917	5,580	3,853	69.05	652,268,827	82,895,744	3,845,351	$13,545,372	17,390,723	1,727	30.95	44,825,291	4,169,934	(2)	(2)
1918	4,307	3,143	72.97	707,866,437	69,821,552	5,740,279	18,238,657	23,978,936	1,164	27.03	37,744,851	3,702,543	(2)	(2)
1919	4,571	3,075	67.27	639,458,091	70,588,761	5,459,932	9,811,172	15,271,104	1,496	32.73	70,249,155	6,446,506	(2)	(2)
1920	4,804	3,079	64.09	832,738,581	74,869,079	5,762,090	11,203,149	16,965,239	1,725	35.91	152,151,464	12,865,946	(2)	(2)
1921	4,757	2,617	55.01	444,349,329	31,877,592	2,498,252	2,273,498	4,771,750	2,140	44.99	219,658,706	34,306,672	(2)	(2)
1922	5,119	3,315	64.76	741,590,714	69,658,734	7,356,191	[3] 19,946	7,376,137	1,804	35.24	156,855,875	18,085,658	(2)	(2)
1923	5,153	3,381	65.61	861,905,479	72,582,288	8,139,710	----------	8,139,710	1,772	34.39	133,990,263	13,264,642	(2)	(2)
1924	5,225	3,226	61.74	674,091,379	64,974,995	7,347,437	----------	7,347,437	1,999	38.26	180,069,318	16,972,876	(2)	(2)
1925	5,295	3,418	64.56	768,519,671	78,148,741	9,418,224	----------	9,418,224	1,877	35.44	128,198,258	11,483,729	(2)	(2)
1926	5,479	3,403	62.11	933,657,612	77,202,970	9,612,262	----------	9,612,262	2,076	37.89	194,012,253	14,471,051	(2)	(2)
1927	5,718	3,397	59.41	938,354,338	72,269,854	8,892,758	----------	8,892,758	1,691	29.57	157,882,592	14,493,784	630	11.02

[2] No data available.

[3] On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 23.—*Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

LOUISIANA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	3,705	2,380	64.24	$211,202,896	$52,633,117	$1,017,775	----------	$1,017,775	1,325	35.76	$23,877,120	$5,929,989	(2)	(2)
1917	4,096	3,113	76.00	734,600,111	88,178,618	4,178,419	$13,379,220	17,557,639	983	24.00	48,028,484	6,653,731	(2)	(2)
1918	3,661	2,557	69.84	731,556,847	57,167,621	4,607,542	13,693,339	18,300,881	1,104	30.16	38,143,415	5,394,984	(2)	(2)
1919	4,001	2,690	67.23	950,986,340	88,957,200	6,885,473	15,900,477	22,785,950	1,311	32.77	99,716,348	8,189,629	(2)	(2)
1920	4,365	2,441	55.92	820,556,035	67,291,639	5,170,935	10,256,672	15,427,607	1,924	44.08	302,041,114	26,883,684	(2)	(2)
1921	4,470	2,053	45.93	479,873,646	27,125,000	2,213,867	1,692,068	3,905,935	2,417	54.07	334,891,801	40,131,350	(2)	(2)
1922	4,987	2,580	51.73	664,010,505	51,649,253	5,383,688	[3] 99,904	5,483,592	2,407	48.27	278,796,994	44,743,533	(2)	(2)
1923	5,109	2,841	55.61	764,338,992	68,344,723	7,543,885	----------	7,543,885	2,268	44.39	254,596,681	23,034,850	(2)	(2)
1924	5,155	2,943	57.09	835,279,208	54,436,362	5,934,261	----------	5,934,261	2,212	42.91	227,485,968	24,738,179	(2)	(2)
1925	5,250	3,121	59.45	1,002,632,063	64,232,938	7,268,660	----------	7,268,660	2,129	40.55	273,482,258	26,152,664	(2)	(2)
1926	5,657	3,277	57.93	930,187,030	62,497,081	7,554,101	----------	7,554,101	2,380	42.07	312,136,585	26,200,382	(2)	(2)
1927	5,817	3,219	55.34	936,031,821	56,860,797	6,752,612	----------	6,752,612	2,092	35.96	316,041,620	28,323,044	506	8.70

MAINE

1916	3,684	1,949	63.20	$167,998,563	$38,312,774	$744,773	----------	$744,773	1,135	36.80	$26,270,026	$3,936,433	(2)	(2)
1917	3,311	2,390	72.18	492,801,390	55,824,590	2,756,969	$5,325,557	8,082,526	921	27.82	22,297,897	3,475,614	(2)	(2)
1918	2,469	1,496	60.59	284,018,735	25,251,628	2,063,445	5,934,284	7,997,729	973	39.41	31,452,603	6,490,020	(2)	(2)
1919	2,841	1,908	67.16	489,053,461	48,758,261	3,833,086	6,991,671	10,824,757	933	32.84	36,377,598	7,148,075	(2)	(2)
1920	2,830	1,737	61.38	540,634,952	43,835,668	3,529,959	5,278,815	8,808,774	1,093	38.62	100,927,621	8,382,167	(2)	(2)
1921	2,994	1,595	53.27	352,368,492	30,485,349	2,552,345	2,549,674	5,102,019	1,399	46.73	177,443,735	34,487,166	(2)	(2)
1922	3,219	1,855	57.62	433,031,561	40,170,194	4,540,313	[3] 215,047	4,755,360	1,364	42.38	153,054,220	11,175,507	(2)	(2)
1923	3,297	2,001	60.69	457,728,612	44,434,980	4,983,800	----------	4,983,800	1,296	39.31	133,219,190	10,320,017	(2)	(2)
1924	3,444	1,966	57.08	415,086,739	31,347,813	3,533,832	----------	3,533,832	1,478	42.92	125,272,376	12,818,615	(2)	(2)
1925	3,464	1,945	56.15	478,668,893	39,071,919	4,584,431	----------	4,584,431	1,519	43.85	97,832,514	10,186,819	(2)	(2)
1926	3,443	1,972	57.28	461,038,812	32,528,974	3,908,753	----------	3,908,753	1,471	42.72	99,757,536	10,464,172	(2)	(2)
1927	3,489	2,072	59.39	484,206,896	36,574,450	4,326,805	----------	4,326,805	1,042	29.86	108,635,202	11,269,604	375	10.75

MARYLAND

1916	4,039	2,584	63.98	$443,382,103	$87,284,003	$1,658,036	----------	$1,658,036	1,455	36.02	$25,604,140	$4,664,013	(2)	(2)
1917	4,250	2,897	68.16	949,855,393	169,891,583	5,326,249	$13,373,544	18,699,793	1,353	31.84	59,272,099	7,895,451	(2)	(2)
1918	3,198	2,529	72.29	929,339,590	84,761,692	6,825,210	23,291,207	30,116,417	969	27.71	66,213,097	4,875,517	(2)	(2)
1919	3,885	2,647	68.13	934,191,353	93,967,364	7,470,128	14,779,353	22,249,481	1,238	31.87	79,402,434	8,650,851	(2)	(2)
1920	4,662	3,012	64.61	941,296,390	76,902,019	6,414,014	7,465,473	13,879,487	1,650	35.39	253,929,061	22,765,511	(2)	(2)
1921	4,246	2,073	48.82	722,857,528	62,791,198	5,638,109	2,457,211	8,095,320	2,173	51.18	296,177,658	37,760,712	(2)	(2)
1922	4,599	2,520	54.79	821,053,430	65,766,880	7,288,677	[3] 66,693	7,355,370	2,079	45.21	193,207,911	23,130,838	(2)	(2)
1923	4,783	2,810	58.75	1,080,953,374	99,326,345	11,349,059	----------	11,349,059	1,973	41.25	199,168,269	16,301,840	(2)	(2)
1924	5,202	2,933	56.38	924,620,439	83,492,835	9,846,911	----------	9,846,911	2,269	43.62	282,135,388	21,782,532	(2)	(2)
1925	5,461	3,090	56.58	1,288,344,710	103,664,691	12,753,251	----------	12,753,251	2,371	43.42	220,658,595	19,345,232	(2)	(2)
1926	5,621	3,188	56.72	1,446,204,934	118,165,800	14,934,207	----------	14,934,207	2,433	43.28	211,857,379	20,398,160	(2)	(2)
1927	5,787	3,162	54.64	1,355,094,023	104,113,296	13,188,854	----------	13,188,854	1,882	32.52	222,922,479	36,988,167	743	12.84

MASSACHUSETTS

1916	13,273	8,350	62.91	$1,772,712,308	$467,503,682	$8,927,594	----------	$8,927,594	4,923	37.09	$153,413,973	$28,086,373	(2)	(2)
1917	13,799	9,849	71.37	5,023,176,179	831,735,324	40,442,865	$96,781,840	137,224,705	3,950	28.63	325,363,706	26,540,035	(2)	(2)
1918	12,632	8,501	67.35	5,871,704,085	614,896,233	44,594,530	229,493,756	274,088,286	4,121	32.65	377,740,551	67,643,422	(2)	(2)
1919	13,286	8,894	66.94	5,826,613,819	654,556,714	51,101,030	117,830,266	168,931,296	4,392	33.06	495,981,643	61,866,252	(2)	(2)
1920	14,150	8,142	57.54	4,874,334,665	402,527,511	32,660,529	55,186,544	87,847,073	6,008	42.46	2,164,242,312	199,140,818	(2)	(2)
1921	14,837	7,199	48.52	3,463,147,234	257,810,546	24,464,732	22,474,481	46,939,213	7,638	51.48	1,621,932,693	250,489,947	(2)	(2)
1922	15,867	8,922	56.23	5,328,311,675	415,230,727	47,017,579	[3] 795,997	47,813,576	6,945	43.77	1,013,300,705	153,696,505	(2)	(2)
1923	15,861	9,486	59.81	5,490,965,290	462,478,692	53,151,343	----------	53,151,343	6,375	40.19	1,192,622,315	125,643,432	(2)	(2)
1924	17,101	9,412	55.04	4,748,920,243	352,209,591	40,796,074	----------	40,796,074	7,689	44.96	1,671,263,423	173,656,457	(2)	(2)
1925	16,444	9,631	58.57	5,436,777,057	405,768,963	49,269,096	----------	49,269,096	6,813	41.43	1,315,091,096	112,722,084	(2)	(2)
1926	17,639	9,752	55.29	5,288,562,559	382,931,611	48,500,010	----------	48,500,010	7,887	44.71	1,794,801,937	146,128,051	(2)	(2)
1927	18,182	9,907	54.49	5,575,410,777	399,971,159	49,174,304	----------	49,174,304	7,149	39.32	1,366,406,088	136,207,941	1,126	6.19

MICHIGAN

1916	9,823	6,362	64.77	$1,180,450,526	$375,253,744	$7,362,945	----------	$7,362,945	3,461	35.23	$84,176,870	$13,792,528	(2)	(2)
1917	9,993	7,162	71.67	2,979,253,276	307,749,892	14,575,906	$46,392,602	60,968,508	2,831	28.33	182,288,812	31,405,052	(2)	(2)
1918	9,021	5,951	65.97	3,055,263,841	338,729,021	21,842,977	118,332,316	143,175,293	3,070	34.03	181,480,106	18,492,536	(2)	(2)
1919	9,626	6,637	68.95	3,832,177,880	517,774,681	38,506,222	121,060,455	159,566,677	2,989	31.05	159,533,186	16,956,204	(2)	(2)
1920	10,872	6,704	61.66	3,645,254,236	402,047,385	32,182,837	70,437,948	102,620,785	4,168	38.34	757,220,766	49,535,366	(2)	(2)
1921	11,426	5,209	45.59	2,345,423,614	251,304,416	19,037,623	42,811,466	61,849,089	6,217	54.41	1,219,593,453	180,495,092	(2)	(2)
1922	11,853	6,571	55.44	3,091,035,274	447,225,520	48,887,019	[3] 1,183,727	50,070,746	5,282	44.56	533,851,774	76,326,217	(2)	(2)
1923	12,174	7,294	59.91	5,427,780,528	521,024,836	60,729,137	----------	60,729,137	4,880	40.09	468,049,639	70,047,812	(2)	(2)
1924	12,778	7,429	58.14	4,110,638,642	497,940,013	59,869,257	----------	59,869,257	5,349	41.86	624,917,342	63,963,119	(2)	(2)
1925	13,016	8,103	62.26	6,233,867,508	762,997,200	96,056,344	----------	96,056,344	4,913	37.74	640,995,436	63,876,038	(2)	(2)
1926	13,553	8,282	61.11	6,847,081,149	672,422,283	88,183,330	----------	88,183,330	5,271	38.89	671,640,771	84,481,252	(2)	(2)
1927	14,120	7,953	56.32	5,920,511,801	624,658,470	81,971,438	----------	81,971,438	4,873	34.52	1,235,427,516	134,299,345	1,294	9.16

[2] No data available.

[3] On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 23.—*Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

MINNESOTA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	9,276	5,916	63.78	$746,083,812	$205,685,329	$4,053,243		$4,053,243	3,360	36.22	$52,271,961	$12,209,895	(2)	(2)
1917	9,486	7,235	76.27	2,216,876,197	273,447,667	13,014,902	$35,883,368	48,898,270	2,251	23.73	150,251,711	18,861,338	(2)	(2)
1918	8,576	5,787	67.48	1,878,316,708	138,101,260	12,384,015	23,161,608	35,545,623	2,789	32.52	102,080,331	10,168,846	(2)	(2)
1919	8,588	5,946	69.24	2,053,409,031	190,433,359	15,633,731	19,691,572	35,325,303	2,642	30.76	99,093,959	11,484,989	(2)	(2)
1920	9,315	5,821	62.49	2,233,521,506	148,473,971	10,725,653	12,612,836	23,338,489	3,494	37.51	472,701,659	24,776,907	(2)	(2)
1921	9,177	4,710	51.32	1,305,870,652	61,611,676	5,019,706	3,457,044	8,476,750	4,467	48.68	779,803,329	68,709,897	(2)	(2)
1922	10,269	5,547	54.02	1,766,095,708	96,881,835	10,932,758	[3] 164,633	11,097,391	4,722	45.98	637,419,520	38,678,456	(2)	(2)
1923	10,568	5,795	54.84	1,979,586,684	116,711,287	12,604,260		12,604,260	4,773	45.16	465,878,265	36,011,169	(2)	(2)
1924	10,890	5,783	53.55	2,176,021,563	111,844,643	12,698,035		12,698,035	5,017	46.45	423,207,737	41,333,313	(2)	(2)
1925	10,733	5,999	55.89	2,304,606,335	131,886,399	15,796,494		15,796,494	4,734	44.11	389,833,701	31,810,112	(2)	(2)
1926	10,965	5,870	53.53	2,245,522,310	130,241,654	16,155,550		16,155,550	5,095	46.47	517,264,077	31,055,904	(2)	(2)
1927	11,101	5,910	53.24	2,499,166,464	117,223,824	14,227,460		14,227,460	3,693	33.27	343,389,569	36,398,263	1,498	13.49

MISSISSIPPI

Year	Total number of returns	Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	1,653	1,148	69.45	$48,355,712	$11,382,856	$222,389		$222,389	505	30.55	$11,018,624	$1,714,999	(2)	(2)
1917	1,811	1,431	79.02	183,632,659	13,714,159	743,089	$1,184,368	1,927,457	380	20.98	16,105,509	1,397,359	(2)	(2)
1918	1,132	872	77.03	133,113,464	11,244,051	887,277	2,293,064	3,180,341	260	22.97	18,596,344	1,694,434	(2)	(2)
1919	1,436	1,177	81.96	214,347,116	18,702,567	1,396,154	2,369,006	3,765,160	259	18.04	16,710,429	1,277,555	(2)	(2)
1920	1,573	1,015	64.53	207,688,946	17,374,055	1,350,204	1,930,725	3,280,929	558	35.47	86,484,733	7,586,273	(2)	(2)
1921	1,548	819	52.91	95,826,313	5,187,255	369,659	246,984	616,643	729	47.09	78,358,022	9,384,206	(2)	(2)
1922	1,678	1,170	69.73	176,232,398	13,023,355	1,129,012	[3] 7,711	1,136,723	508	30.27	37,137,779	3,690,726	(2)	(2)
1923	1,805	1,253	69.42	220,515,099	17,143,525	1,721,120		1,721,120	552	30.58	48,575,559	4,789,735	(2)	(2)
1924	1,977	1,305	66.01	208,071,860	13,197,415	1,335,653		1,335,653	672	33.99	67,698,818	12,171,217	(2)	(2)
1925	1,999	1,447	72.39	232,517,745	15,758,775	1,663,545		1,663,545	552	27.61	48,647,511	3,797,289	(2)	(2)
1926	2,113	1,413	66.87	253,944,041	13,166,440	1,435,109		1,435,109	700	33.13	67,587,493	7,104,954	(2)	(2)
1927	2,240	1,435	64.06	236,058,398	12,175,942	1,241,953		1,241,953	674	30.09	77,817,013	7,861,017	131	5.85

MISSOURI														
1916	14,262	8,901	62.41	$971,129,331	$222,630,602	$4,347,717	----------	$4,347,717	5,361	37.59	$117,530,228	$18,999,972	(2)	(2)
1917	14,840	9,304	62.70	3,058,064,523	303,219,274	14,461,262	$42,990,749	57,452,011	5,536	37.30	186,291,251	18,557,409	(2)	(2)
1918	13,332	8,294	62.21	3,087,626,983	258,919,402	18,986,868	84,412,911	103,399,779	5,038	37.79	209,591,434	20,533,855	(2)	(2)
1919	12,764	8,740	68.47	3,446,312,072	286,507,230	22,095,190	48,833,070	70,928,260	4,024	31.53	219,719,520	26,162,252	(2)	(2)
1920	13,428	8,431	62.79	3,365,585,313	226,302,500	17,770,432	30,379,442	48,149,874	4,997	37.21	814,725,610	51,549,622	(2)	(2)
1921	13,735	7,338	53.43	2,276,260,673	129,380,452	10,817,654	8,806,173	19,623,827	6,397	46.57	1,029,103,368	90,199,619	(2)	(2)
1922	14,190	8,445	59.51	3,091,617,123	203,959,349	22,655,905	[3] 471,342	23,127,247	5,745	40.49	532,342,992	59,551,941	(2)	(2)
1923	14,562	9,018	61.93	3,147,538,670	227,323,356	25,782,472	----------	25,782,472	5,544	38.07	617,221,554	51,267,986	(2)	(2)
1924	15,139	8,906	58.83	3,183,605,164	225,899,300	26,039,340	----------	26,039,340	6,233	41.17	616,708,815	56,248,620	(2)	(2)
1925	15,673	9,372	59.80	3,740,522,477	272,483,866	33,347,365	----------	33,347,365	6,301	40.20	574,474,277	48,706,864	(2)	(2)
1926	16,145	9,160	56.74	3,783,125,956	267,510,006	33,947,811	----------	33,947,811	6,985	43.26	704,210,651	51,022,188	(2)	(2)
1927	16,370	9,017	55.08	3,441,648,553	239,670,651	30,280,874	----------	30,280,874	5,627	34.38	970,499,574	66,959,915	1,726	10.54
MONTANA														
1916	3,613	2,019	55.88	$107,727,076	$33,580,309	$663,332	----------	$663,332	1,594	44.12	$10,635,369	$3,496,541	(2)	(2)
1917	3,774	2,430	64.39	235,705,796	31,302,667	1,535,490	$2,355,826	3,891,316	1,344	35.61	22,230,448	3,954,547	(2)	(2)
1918	3,804	2,359	62.01	312,680,643	28,821,251	2,525,085	2,938,745	5,463,830	1,445	37.99	50,398,752	3,684,462	(2)	(2)
1919	3,337	1,770	53.04	189,172,306	14,867,974	1,123,195	633,625	1,756,820	1,567	46.96	53,643,019	5,996,423	(2)	(2)
1920	3,571	1,586	44.41	160,983,049	11,531,723	865,056	377,915	1,243,971	1,985	55.59	73,215,438	13,238,676	(2)	(2)
1921	3,782	1,183	31.28	88,670,129	6,104,401	457,660	110,068	567,728	2,599	68.72	90,998,781	14,397,838	(2)	(2)
1922	3,922	1,435	36.59	124,650,846	9,069,415	881,860	[3] 8,818	890,678	2,487	63.41	63,515,579	9,111,489	(2)	(2)
1923	3,865	1,424	36.84	130,684,749	8,815,440	876,050	----------	876,050	2,441	63.16	60,978,797	12,343,115	(2)	(2)
1924	4,028	1,489	36.97	146,388,526	8,948,562	841,019	----------	841,019	2,539	63.03	51,323,327	8,765,873	(2)	(2)
1925	3,907	1,609	41.18	166,311,262	11,841,163	1,196,446	----------	1,196,446	2,298	58.82	50,780,718	7,716,215	(2)	(2)
1926	3,866	1,686	43.61	162,014,998	13,936,917	1,519,524	----------	1,519,524	2,180	56.39	63,610,932	6,642,616	(2)	(2)
1927	4,020	1,837	45.70	194,574,267	13,312,092	1,361,229	----------	1,361,229	983	24.45	48,014,459	9,342,514	1,200	29.85
NEBRASKA														
1916	4,561	3,329	72.99	$144,812,843	$35,742,854	$701,490	----------	$701,490	1,232	27.01	$10,143,256	$2,186,853	(2)	(2)
1917	4,684	3,885	82.94	551,995,588	46,189,285	2,242,130	$4,486,426	6,728,556	799	17.06	30,670,212	2,809,859	(2)	(2)
1918	4,464	3,380	75.72	616,667,889	33,872,984	2,635,839	5,623,711	8,259,550	1,084	24.28	62,971,373	4,045,410	(2)	(2)
1919	4,510	3,515	77.94	813,246,571	45,160,163	3,356,164	5,092,741	8,448,905	995	22.06	57,433,369	4,864,181	(2)	(2)
1920	4,873	3,113	63.88	602,409,992	31,690,995	2,495,911	2,718,130	5,214,041	1,760	36.12	274,138,657	21,971,136	(2)	(2)
1921	5,092	2,447	48.06	387,099,433	18,478,322	1,473,860	771,060	2,244,920	2,645	51.94	274,343,832	24,154,666	(2)	(2)
1922	5,102	2,933	57.49	521,530,034	26,166,141	2,642,048	[3] 3,867	2,645,915	2,169	42.51	175,953,406	12,068,951	(2)	(2)
1923	4,858	2,857	58.81	513,943,404	25,019,824	2,555,243	----------	2,555,243	2,001	41.19	183,346,425	13,204,151	(2)	(2)
1924	4,679	2,896	61.89	600,160,239	26,913,914	2,762,866	----------	2,762,866	1,783	38.11	127,323,896	13,116,117	(2)	(2)
1925	4,583	2,868	62.58	586,991,205	30,390,919	3,317,807	----------	3,317,807	1,715	37.42	129,101,981	12,537,516	(2)	(2)
1926	4,594	2,815	61.28	607,507,826	27,497,556	3,122,134	----------	3,122,134	1,779	38.72	127,779,028	10,177,762	(2)	(2)
1927	4,716	2,958	62.72	667,777,199	26,750,144	2,981,537	----------	2,981,537	1,296	27.48	120,555,158	9,461,626	462	9.80

[2] No data available.
[3] On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 23.—*Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

NEVADA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	939	318	33.87	$14,092,883	$3,778,312	$75,148	----------	$75,148	621	66.13	$7,579,762	$2,092,058	(2)	(2)
1917	1,051	399	37.97	37,300,647	3,805,024	192,815	$238,652	431,467	652	62.03	5,894,113	2,676,455	(2)	(2)
1918	440	206	46.82	26,650,807	2,288,227	206,667	232,308	438,975	234	53.18	6,311,254	1,876,750	(2)	(2)
1919	958	285	29.75	41,423,847	3,336,250	245,196	163,516	408,712	673	70.25	8,611,488	2,324,937	(2)	(2)
1920	1,193	338	28.33	29,808,766	2,032,080	150,371	82,095	232,466	855	71.67	16,782,073	4,881,629	(2)	(2)
1921	1,244	274	22.03	20,657,513	1,332,043	84,793	[3] 41,841	126,634	970	77.97	18,351,356	4,294,924	(2)	(2)
1922	1,268	329	25.95	25,260,095	1,723,404	150,011	----------	150,011	939	74.05	13,118,684	3,666,525	(2)	(2)
1923	1,156	337	29.15	47,703,588	2,558,594	225,107	----------	225,107	819	70.85	12,705,295	3,293,952	(2)	(2)
1924	1,049	327	31.17	27,529,225	1,661,752	147,158	----------	147,158	722	68.83	13,000,677	3,378,237	(2)	(2)
1925	1,029	351	34.11	29,135,333	2,341,538	214,831	----------	214,831	678	65.89	13,312,191	6,442,370	(2)	(2)
1926	969	326	33.64	67,878,962	2,881,101	315,794	----------	315,794	643	66.36	12,556,851	3,076,990	(2)	(2)
1927	874	314	35.93	108,218,697	4,108,708	486,925	----------	486,925	253	28.95	11,549,744	3,412,418	307	35.12

NEW HAMPSHIRE

Year	Total number of returns	Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	1,052	748	71.10	$85,002,478	$14,861,724	$285,939	----------	$285,939	304	28.90	$10,504,791	$1,383,921	(2)	(2)
1917	1,177	890	75.62	151,484,964	16,319,046	575,915	$2,423,397	2,999,312	287	24.38	13,146,053	1,304,969	(2)	(2)
1918	1,275	997	78.20	402,598,697	42,223,546	3,098,857	14,537,317	17,636,174	278	21.80	9,138,901	1,594,443	(2)	(2)
1919	1,003	727	72.48	211,782,100	25,505,450	1,938,115	4,039,089	5,977,204	276	27.52	9,189,118	917,206	(2)	(2)
1920	994	682	68.61	214,581,450	17,061,850	1,332,473	1,975,486	3,307,959	312	31.39	45,528,821	3,176,615	(2)	(2)
1921	1,021	591	57.88	141,379,061	12,712,973	1,023,270	602,606	1,625,876	430	42.12	83,215,490	4,875,557	(2)	(2)
1922	1,074	689	64.15	143,143,906	10,783,131	1,121,984	[3] 17,011	1,138,995	385	35.85	44,536,143	6,404,849	(2)	(2)
1923	1,121	750	66.90	169,251,270	12,673,162	1,404,078	----------	1,404,078	371	33.10	28,282,367	2,515,780	(2)	(2)
1924	1,175	704	59.91	132,555,501	8,535,896	929,840	----------	929,840	471	40.09	54,283,332	4,392,440	(2)	(2)
1925	1,198	758	63.27	144,336,485	10,261,622	1,168,632	----------	1,168,632	440	36.73	74,748,387	5,780,378	(2)	(2)
1926	1,183	715	60.44	147,800,379	9,293,314	1,064,656	----------	1,064,656	468	39.56	81,239,729	8,052,167	(2)	(2)
1927	1,227	754	61.45	149,965,919	11,147,514	1,240,353	----------	1,240,353	399	32.52	48,475,108	6,099,329	74	6.03

NEW JERSEY

1916	9,777	5,750	58.81	$1,015,845,736	$245,706,911	$4,819,514	----	$4,819,514	4,027	41.19	$85,875,061	$14,598,656	(2)	(2)
1917	10,112	6,222	61.53	2,123,440,753	256,232,144	12,064,685	$35,216,004	47,280,689	3,890	38.47	230,604,130	17,573,903	(2)	(2)
1918	8,807	5,503	62.48	2,270,839,740	191,018,725	16,469,206	43,201,254	59,670,460	3,304	37.52	287,836,252	41,398,289	(2)	(2)
1919	9,392	6,035	64.26	2,945,523,469	254,570,015	19,584,420	45,748,068	65,332,488	3,357	35.74	507,688,469	86,090,439	(2)	(2)
1920	9,896	5,875	59.37	3,418,055,435	190,785,595	14,875,307	18,425,813	33,301,120	4,021	40.63	531,960,098	86,207,453	(2)	(2)
1921	10,631	5,545	52.16	2,220,237,819	154,208,750	12,797,533	13,137,258	25,934,801	5,086	47.84	765,604,342	89,970,417	(2)	(2)
1922	11,762	6,892	58.60	3,058,162,310	235,231,473	24,890,400	[3] 260,290	27,150,690	4,870	41.40	482,534,881	49,644,019	(2)	(2)
1923	13,062	8,120	62.17	3,475,688,544	273,897,476	31,254,966	----	31,254,966	4,942	37.83	605,263,192	53,746,530	(2)	(2)
1924	14,229	8,580	60.30	3,454,552,650	260,525,000	30,688,913	----	30,688,913	5,649	39.70	643,030,967	59,665,611	(2)	(2)
1925	15,151	9,494	62.66	3,819,671,490	331,624,315	39,208,726	----	39,208,726	5,657	37.34	512,406,389	55,326,204	(2)	(2)
1926	17,480	10,413	59.57	4,105,186,099	342,090,109	42,830,414	----	42,830,414	7,067	40.43	701,614,746	67,550,666	(2)	(2)
1927	19,143	10,783	56.33	4,393,565,625	349,484,078	43,336,568	----	43,336,568	6,863	35.85	808,805,093	83,001,929	1,497	7.82

NEW MEXICO

1916	979	474	48.42	$38,929,154	$15,138,195	$303,499	----	$303,499	505	51.58	$3,782,125	$1,104,136	(2)	(2)
1917	1,103	542	49.14	77,131,581	14,592,888	677,816	$2,526,876	3,204,692	561	50.86	8,998,244	2,336,330	(2)	(2)
1918	965	558	57.82	77,236,222	6,628,744	598,115	679,354	1,277,469	407	42.18	9,791,690	2,255,275	(2)	(2)
1919	940	494	52.55	57,550,264	4,273,632	317,342	259,796	577,138	446	47.45	17,737,095	1,956,173	(2)	(2)
1920	797	411	51.57	19,452,650	3,985,982	306,306	188,992	495,388	386	48.43	18,251,615	3,447,476	(2)	(2)
1921	961	392	40.79	39,044,128	2,177,450	162,787	53,752	216,539	569	59.21	34,907,720	4,707,421	(2)	(2)
1922	941	450	47.82	53,515,456	3,405,536	328,121	[3] 1,611	329,732	491	52.18	17,333,982	3,388,856	(2)	(2)
1923	953	424	44.49	60,886,898	2,974,836	269,960	----	269,960	529	55.51	13,781,881	2,894,045	(2)	(2)
1924	1,037	413	39.83	48,884,565	2,873,952	270,885	----	270,885	624	60.17	22,482,884	3,441,216	(2)	(2)
1925	941	435	46.23	54,243,193	3,172,807	311,179	----	311,179	506	53.77	13,666,967	2,815,352	(2)	(2)
1926	1,108	471	42.51	57,107,624	3,707,875	395,119	----	395,119	637	57.49	15,787,116	3,667,859	(2)	(2)
1927	1,019	495	48.58	61,856,271	3,998,320	417,713	----	417,713	283	27.77	16,839,574	2,748,105	241	23.65

NEW YORK

1916	44,632	27,777	62.24	$8,300,137,671	$2,274,661,422	$44,464,771	----	$44,464,771	16,855	37.76	$662,271,248	$139,221,231	(2)	(2)
1917	46,144	29,880	64.75	15,974,590,512	2,201,153,456	105,625,319	$288,845,332	394,470,651	16,264	35.25	1,163,881,359	139,466,814	(2)	(2)
1918	47,535	27,760	58.40	15,945,819,327	2,153,317,770	171,758,980	635,547,519	807,306,499	19,775	41.60	1,751,135,496	169,754,770	(2)	(2)
1919	48,494	30,470	62.83	18,656,719,065	2,392,486,064	196,187,661	305,280,094	501,467,755	18,024	37.17	1,919,255,589	193,049,765	(2)	(2)
1920	55,495	30,349	54.69	22,086,479,694	1,958,629,723	167,141,669	186,051,015	353,192,684	25,146	45.31	5,354,318,214	471,267,898	(2)	(2)
1921	57,596	27,374	47.53	15,668,883,094	1,136,363,439	100,847,002	67,633,509	168,480,511	30,222	52.47	7,430,255,001	901,975,895	(2)	(2)
1922	64,862	35,504	54.74	18,557,282,809	1,752,190,868	199,683,703	[3] 918,447	200,602,150	29,358	45.26	4,914,756,563	541,970,527	(2)	(2)
1923	69,863	40,848	58.47	22,735,983,853	2,156,929,895	248,108,254	----	248,108,254	29,015	41.53	5,425,969,275	537,455,537	(2)	(2)
1924	75,043	43,406	57.84	24,099,803,322	2,096,541,720	246,109,308	----	246,109,308	31,637	42.16	5,498,111,329	520,316,060	(2)	(2)
1925	79,414	46,838	58.98	28,825,904,969	2,598,418,524	322,979,149	----	322,979,149	32,576	41.02	5,440,763,958	455,798,999	(2)	(2)
1926	89,617	51,424	57.38	29,722,072,617	2,770,885,150	356,408,976	----	356,408,976	38,193	42.62	6,084,457,728	517,071,252	(2)	(2)
1927	96,949	53,051	54.72	31,285,699,497	2,545,506,995	324,572,838	----	324,572,838	36,108	37.24	7,054,364,924	576,624,818	7,790	8.04

[2] No data available.
[3] On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 23.—*Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

NORTH CAROLINA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	5,021	3,438	68.47	$284,767,644	$60,882,803	$1,200,185	----------	$1,200,185	1,583	31.53	$14,830,010	$3,936,837	(2)	(2)
1917	5,155	3,986	77.32	698,770,100	91,608,121	4,124,725	$16,228,373	20,353,098	1,169	22.68	24,218,419	3,391,146	(2)	(2)
1918	4,212	3,362	79.82	879,192,164	107,028,177	6,661,419	44,016,680	50,678,099	850	20.18	28,462,101	2,543,401	(2)	(2)
1919	4,396	3,501	79.64	1,038,581,596	114,681,366	8,707,081	21,102,835	29,809,916	895	20.36	41,551,748	3,662,723	(2)	(2)
1920	4,812	3,143	65.31	1,062,447,593	102,277,769	7,985,041	15,985,211	23,970,252	1,669	34.69	190,420,975	14,614,276	(2)	(2)
1921	4,914	2,529	51.47	688,791,323	65,426,587	5,401,565	7,597,915	12,999,480	2,385	48.53	216,924,727	22,424,732	(2)	(2)
1922	5,714	3,486	61.01	940,895,173	99,169,237	11,410,349	[3] 55,608	11,465,957	2,228	38.99	121,241,530	9,786,038	(2)	(2)
1923	5,987	3,810	63.64	1,117,157,990	107,931,479	12,502,613	----------	12,502,613	2,177	36.36	141,622,905	11,655,029	(2)	(2)
1924	6,085	3,529	58.00	951,977,205	83,731,523	9,726,312	----------	9,726,312	2,556	42.00	280,428,615	19,489,850	(2)	(2)
1925	6,267	3,762	60.03	1,155,296,295	106,623,327	12,821,971	----------	12,821,971	2,505	39.97	232,867,312	14,536,347	(2)	(2)
1926	6,450	3,686	57.15	1,212,142,062	102,878,778	13,016,769	----------	13,016,769	2,764	42.85	252,467,883	22,012,600	(2)	(2)
1927	6,501	3,688	56.73	1,340,346,643	114,607,046	14,146,627	----------	14,146,627	2,308	35.50	190,775,476	16,413,483	505	7.77

NORTH DAKOTA

Year	Total number of returns	Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	2,769	2,220	80.17	$35,477,730	$10,664,421	$207,064	----------	$207,064	549	19.83	$4,139,530	$1,026,359	(2)	(2)
1917	3,124	2,559	81.91	149,014,213	9,795,608	434,318	$1,710,368	2,144,686	565	18.09	13,319,176	1,083,398	(2)	(2)
1918	2,752	2,217	80.55	171,981,215	9,900,561	681,512	804,465	1,485,977	535	19.45	17,841,974	883,625	(2)	(2)
1919	2,639	2,135	80.90	156,461,674	9,152,029	505,850	498,789	1,004,639	504	19.10	16,911,971	1,414,501	(2)	(2)
1920	2,898	1,747	60.28	137,313,047	6,867,604	383,888	347,667	731,555	1,151	39.72	69,597,256	4,841,788	(2)	(2)
1921	2,819	1,362	48.32	88,743,928	4,000,679	229,265	108,519	337,784	1,457	51.68	57,795,313	5,494,665	(2)	(2)
1922	2,848	1,529	53.68	119,244,638	4,748,221	329,460	[3] 8,903	338,363	1,319	46.32	40,539,927	4,572,992	(2)	(2)
1923	2,938	1,334	45.41	92,595,930	3,477,845	215,939	----------	215,939	1,604	54.59	47,765,724	5,348,250	(2)	(2)
1924	3,084	1,601	51.91	161,109,179	5,699,606	443,397	----------	443,397	1,483	48.09	35,200,755	4,778,668	(2)	(2)
1925	3,245	1,684	51.90	169,210,711	7,972,051	547,214	----------	547,214	1,561	48.10	41,851,481	3,982,311	(2)	(2)
1926	3,445	1,552	45.05	131,654,209	6,574,165	421,660	----------	421,660	1,893	54.95	49,803,581	4,864,782	(2)	(2)
1927	3,471	1,695	48.83	160,228,871	5,411,978	399,437	----------	399,437	943	27.17	35,829,284	3,150,030	833	24.00

OHIO

1916	17,660	12,251	69.36	$2,093,727,399	$630,144,978	$12,364,799	----------	$12,364,799	5,409	30.64	$132,267,179	$23,034,658	(2)	(2)
1917	17,615	13,546	76.90	6,247,325,248	936,496,775	42,578,494	$175,539,209	218,117,703	4,069	23.10	294,239,846	36,780,735	(2)	(2)
1918	15,815	11,394	72.05	6,225,443,057	643,186,133	47,484,999	219,859,556	267,344,555	4,421	27.95	302,314,756	28,807,704	(2)	(2)
1919	17,088	12,194	71.36	6,158,568,288	619,258,196	48,737,520	99,422,775	148,160,295	4,894	28.64	503,983,805	41,388,082	(2)	(2)
1920	18,822	12,302	65.36	6,288,735,991	560,556,917	44,865,550	81,397,001	126,262,551	6,520	34.64	1,468,065,458	124,983,990	(2)	(2)
1921	20,091	9,555	47.56	3,079,639,495	235,467,847	19,421,710	19,459,792	38,881,502	10,536	52.44	2,195,193,897	338,788,204	(2)	(2)
1922	21,390	12,495	58.42	4,978,119,205	419,174,756	43,969,875	[3] 731,735	44,701,610	8,895	41.58	1,495,990,864	144,661,602	(2)	(2)
1923	22,097	13,758	62.26	6,559,642,094	538,602,037	57,442,924	----------	57,442,924	8,339	37.74	1,048,538,737	118,996,299	(2)	(2)
1924	22,754	13,369	58.75	5,709,071,700	442,810,151	51,129,974	----------	51,129,974	9,385	41.25	1,433,214,168	144,560,904	(2)	(2)
1925	23,239	14,266	61.39	6,884,609,477	564,543,064	69,182,027	----------	69,182,027	8,973	38.61	1,185,618,831	153,510,940	(2)	(2)
1926	23,475	14,266	60.77	7,211,098,411	530,119,098	66,541,324	----------	66,541,324	9,209	39.23	1,469,759,096	113,122,321	(2)	(2)
1927	24,305	14,020	57.69	6,673,416,311	505,740,230	63,487,483	----------	63,487,483	8,901	36.62	1,741,694,748	132,171,607	1,384	5.69

OKLAHOMA

1916	7,150	3,431	47.99	$240,799,628	$112,338,867	$2,196,340	----------	$2,196,340	3,719	52.01	$16,071,038	$6,126,976	(2)	(2)
1917	7,364	3,872	52.58	602,833,776	76,978,232	3,679,908	$10,796,817	14,476,725	3,492	47.42	54,361,998	7,334,419	(2)	(2)
1918	6,321	3,261	51.59	488,641,109	37,626,312	2,917,199	7,407,333	10,324,532	3,060	48.41	154,108,455	11,974,054	(2)	(2)
1919	5,904	3,295	55.81	593,992,416	41,622,387	3,018,767	5,595,254	8,614,021	2,609	44.19	122,333,300	21,337,279	(2)	(2)
1920	5,564	3,004	53.99	839,249,463	56,880,894	4,569,846	4,984,423	9,554,269	2,560	46.01	289,631,316	26,614,608	(2)	(2)
1921	5,569	2,301	41.32	280,335,950	17,729,976	1,329,974	1,180,362	2,510,336	3,268	58.68	350,706,328	57,665,489	(2)	(2)
1922	5,750	2,701	46.97	520,170,257	39,456,544	3,913,340	[3] 10,913	3,924,253	3,049	53.03	235,087,086	47,004,612	(2)	(2)
1923	5,709	2,615	45.80	441,084,511	26,788,077	2,700,605	----------	2,700,605	3,094	54.20	340,075,520	54,042,501	(2)	(2)
1924	5,729	2,929	51.13	568,663,506	39,221,970	3,969,267	----------	3,969,267	2,800	48.87	284,286,282	42,571,798	(2)	(2)
1925	5,608	3,141	56.01	937,548,903	73,912,161	8,025,171	----------	8,025,171	2,467	43.99	183,943,448	27,331,697	(2)	(2)
1926	5,835	3,299	56.54	915,819,579	84,300,599	10,327,122	----------	10,327,122	2,536	43.46	402,180,830	32,927,563	(2)	(2)
1927	6,132	3,271	53.35	804,266,359	56,608,465	6,368,039	----------	6,368,039	2,090	34.08	366,858,341	45,640,673	771	12.57

OREGON

1916	5,022	2,108	41.98	$88,606,622	$18,732,510	$357,644	----------	$357,644	2,914	58.02	$47,184,563	$13,477,766	(2)	(2)
1917	5,352	2,642	49.36	392,174,272	34,385,889	1,633,655	$4,698,115	6,331,770	2,710	50.64	51,815,922	8,403,391	(2)	(2)
1918	4,398	2,421	55.05	609,778,017	34,694,323	2,501,848	9,776,075	12,277,923	1,977	44.95	53,616,292	8,074,512	(2)	(2)
1919	4,252	2,260	53.15	552,358,559	48,138,408	3,148,273	11,827,809	14,976,082	1,992	46.85	126,701,583	10,428,383	(2)	(2)
1920	4,588	2,236	48.74	472,286,247	39,521,816	2,941,646	5,561,884	8,503,530	2,352	51.26	261,327,802	23,197,837	(2)	(2)
1921	4,840	1,948	40.25	286,350,548	17,030,724	1,302,255	1,066,433	2,368,688	2,892	59.75	244,782,121	26,171,593	(2)	(2)
1922	5,134	2,399	46.73	407,527,840	27,892,453	3,012,115	[3] 17,252	3,029,367	2,735	53.27	160,295,596	20,327,675	(2)	(2)
1923	5,301	2,592	48.90	529,547,000	35,418,795	3,630,726	----------	3,630,726	2,709	51.10	142,873,528	14,470,563	(2)	(2)
1924	5,647	2,733	48.40	491,451,526	29,088,365	3,106,610	----------	3,106,610	2,914	51.60	153,459,311	40,856,244	(2)	(2)
1925	5,850	2,910	49.74	468,621,795	28,652,483	3,153,701	----------	3,153,701	2,940	50.26	203,425,100	16,873,653	(2)	(2)
1926	6,144	3,003	48.88	503,667,032	26,867,008	2,994,717	----------	2,994,717	3,141	51.12	197,205,445	21,240,211	(2)	(2)
1927	6,350	3,028	47.69	486,617,783	23,694,486	2,493,716	----------	2,493,716	2,172	34.20	210,568,359	21,736,061	1,150	18.11

[2] No data available.
[3] On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 23.—*Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

PENNSYLVANIA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	20,460	12,899	63.04	$3,914,308,288	$1,122,447,066	$22,276,545	----------	$22,276,545	7,561	36.96	$223,858,463	$55,724,045	(2)	(2)
1917	20,834	13,544	65.00	8,860,256,551	1,476,471,639	64,582,457	$323,313,222	387,895,679	7,290	35.00	399,296,467	54,047,668	(2)	(2)
1918	18,473	11,996	64.94	8,245,325,757	963,262,739	76,232,921	309,029,821	385,262,742	6,477	35.06	462,099,295	43,981,200	(2)	(2)
1919	16,944	11,100	65.51	7,511,000,220	902,728,720	72,770,211	126,208,200	198,978,411	5,844	34.49	606,669,257	52,215,031	(2)	(2)
1920	18,827	12,012	63.80	9,501,290,850	971,581,884	76,272,216	132,498,630	208,770,846	6,815	36.20	1,459,076,708	106,652,862	(2)	(2)
1921	19,806	9,665	48.80	5,603,662,666	431,800,206	36,338,551	36,786,116	73,124,667	10,141	51.20	2,261,443,672	266,641,775	(2)	(2)
1922	21,354	12,256	57.39	7,504,812,851	683,697,493	78,340,019	[3] 616,624	78,956,643	9,098	42.61	1,629,095,823	173,995,154	(2)	(2)
1923	22,656	13,478	59.49	9,980,135,635	902,478,647	104,619,295	----------	104,619,295	9,178	40.51	1,462,337,416	136,776,201	(2)	(2)
1924	23,429	12,988	55.44	9,614,888,078	730,528,286	87,512,252	----------	87,512,252	10,441	44.56	1,643,672,879	158,156,630	(2)	(2)
1925	23,502	13,569	57.74	9,907,817,429	891,119,486	111,207,111	----------	111,207,111	9,933	42.26	1,633,984,623	151,087,052	(2)	(2)
1926	24,173	13,820	57.17	10,157,118,224	941,818,944	122,361,366	----------	122,361,366	10,353	42.83	1,730,695,667	150,306,532	(2)	(2)
1927	24,883	13,193	53.02	9,986,471,911	806,494,048	104,134,847	----------	104,134,847	9,330	37.50	2,284,379,571	188,396,811	2,360	9.48

RHODE ISLAND

Year	Total number of returns	Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	2,133	1,353	63.43	$238,936,962	$71,874,276	$1,395,766	----------	$1,395,766	780	36.57	$11,059,752	$1,834,238	(2)	(2)
1917	2,271	1,340	59.00	581,878,202	76,653,837	3,502,006	$13,734,704	17,236,710	931	41.00	33,628,582	2,802,820	(2)	(2)
1918	1,617	1,023	63.27	658,081,073	78,399,455	5,271,018	30,611,745	35,882,763	594	36.73	33,405,476	10,296,798	(2)	(2)
1919	1,748	1,177	67.33	827,427,430	112,140,991	8,411,324	22,621,530	31,032,854	571	32.67	50,802,282	5,575,311	(2)	(2)
1920	1,837	1,146	62.38	645,783,316	55,944,450	4,558,489	7,065,400	11,623,889	691	37.62	299,582,337	27,689,027	(2)	(2)
1921	2,028	1,043	51.43	482,554,277	44,843,583	3,793,329	4,654,670	8,447,999	985	48.57	215,930,001	34,488,097	(2)	(2)
1922	2,237	1,250	55.88	617,533,269	61,613,177	7,193,593	[3] 109,656	7,303,249	987	44.12	133,769,996	25,541,260	(2)	(2)
1923	2,353	1,441	61.24	777,904,605	70,428,803	8,213,788	----------	8,213,788	912	38.76	116,864,732	25,344,069	(2)	(2)
1924	2,455	1,310	53.36	639,728,647	44,861,723	5,236,749	----------	5,236,749	1,145	46.64	218,779,623	37,321,858	(2)	(2)
1925	2,503	1,419	56.69	678,751,156	50,375,599	6,018,592	----------	6,018,592	1,084	43.31	209,296,054	24,129,917	(2)	(2)
1926	2,566	1,368	53.31	616,015,154	43,395,772	5,476,879	----------	5,476,879	1,198	46.69	252,857,642	22,640,088	(2)	(2)
1927	2,688	1,536	57.14	735,728,163	49,045,878	5,790,707	----------	5,790,707	947	35.23	160,030,388	16,193,305	205	7.63

SOUTH CAROLINA

1916	3,915	2,390	61.05	$115,837,998	$23,512,698	$445,222	.....	$445,222	1,525	38.95	$12,051,591	$6,438,981	(2)	(2)
1917	4,087	2,771	67.80	415,453,233	54,561,644	2,709,653	$6,359,469	9,069,122	1,316	32.20	18,702,507	1,670,819	(2)	(2)
1918	3,554	2,549	71.72	511,547,778	58,292,576	3,729,437	22,573,299	26,302,736	1,005	28.28	21,312,815	1,814,723	(2)	(2)
1919	3,501	2,454	70.09	533,227,512	63,423,640	4,711,748	13,039,380	17,751,128	1,047	29.91	22,766,500	2,393,370	(2)	(2)
1920	3,874	2,219	57.28	468,912,915	53,342,492	3,745,390	11,935,354	15,680,744	1,655	42.72	156,152,264	14,333,302	(2)	(2)
1921	3,760	1,567	41.68	221,680,660	14,486,665	1,170,416	746,912	1,917,328	2,193	58.32	155,186,311	17,896,940	(2)	(2)
1922	4,006	2,027	59.60	354,862,164	29,325,430	2,955,984	[3] 63,211	3,019,195	1,979	49.40	80,327,750	9,518,405	(2)	(2)
1923	4,171	2,368	56.77	419,033,370	34,067,477	3,369,771	.....	3,369,771	1,803	43.23	85,863,018	7,827,952	(2)	(2)
1924	4,104	2,111	51.44	299,553,199	14,250,797	1,372,469	.....	1,372,469	1,993	48.56	190,546,751	12,435,208	(2)	(2)
1925	3,924	2,158	55.00	381,883,483	20,003,470	1,912,104	.....	1,912,104	1,766	45.00	157,081,701	12,046,959	(2)	(2)
1926	3,822	1,768	46.26	341,240,645	15,324,801	1,692,911	.....	1,692,911	2,054	53.74	168,969,612	12,468,188	(2)	(2)
1927	3,713	1,768	47.62	404,553,318	24,790,792	2,693,817	.....	2,693,817	1,548	41.69	106,947,399	8,612,131	397	10.69

SOUTH DAKOTA

1916	2,442	1,744	71.42	$29,681,960	$7,924,094	$155,845	.....	$155,845	698	28.58	$4,054,413	$2,708,153	(2)	(2)
1917	2,588	2,172	83.93	142,036,594	10,856,357	541,203	$1,239,766	1,780,969	416	16.07	7,776,882	729,587	(2)	(2)
1918	2,202	1,732	78.66	168,084,528	9,704,447	668,341	1,332,920	2,001,261	470	21.34	13,805,555	850,006	(2)	(2)
1919	2,337	1,887	80.74	186,871,186	12,089,876	755,398	1,104,146	1,859,544	450	19.26	11,381,731	1,031,281	(2)	(2)
1920	2,564	1,571	61.27	138,806,165	7,703,223	590,505	452,506	1,043,011	993	38.73	56,897,440	4,472,331	(2)	(2)
1921	2,213	1,062	47.99	70,492,593	3,161,372	178,337	46,247	224,584	1,151	52.01	49,768,976	4,725,659	(2)	(2)
1922	2,813	1,525	54.21	106,889,097	4,559,706	312,390	[3] 892	313,282	1,288	45.79	40,879,936	3,703,884	(2)	(2)
1923	2,856	1,536	53.78	121,094,621	4,222,579	296,618	.....	296,618	1,320	46.22	39,254,897	4,062,127	(2)	(2)
1924	2,970	1,559	52.49	142,824,277	4,792,550	355,445	.....	355,445	1,411	47.51	39,971,418	4,022,924	(2)	(2)
1925	2,838	1,576	55.53	143,373,964	5,257,250	426,159	.....	426,159	1,262	44.47	35,958,599	3,357,254	(2)	(2)
1926	2,872	1,354	47.14	87,879,119	3,436,814	256,921	.....	256,921	1,518	52.86	42,861,302	3,926,672	(2)	(2)
1927	3,008	1,665	55.35	151,272,440	5,230,326	387,136	.....	387,136	704	23.41	28,126,956	2,893,846	639	21.24

TENNESSEE

1916	4,670	2,961	63.40	$230,748,919	$48,737,212	$949,638	.....	$949,638	1,709	36.60	$27,629,696	$5,949,294	(2)	(2)
1917	4,714	3,565	75.63	749,234,291	68,770,977	3,293,257	$9,548,714	12,841,971	1,149	24.37	57,948,862	8,002,654	(2)	(2)
1918	4,186	2,984	71.29	670,492,750	53,465,096	4,054,416	15,054,430	19,108,846	1,202	28.71	68,430,383	5,195,757	(2)	(2)
1919	4,392	3,093	70.42	775,754,296	69,106,207	5,129,212	11,525,049	16,654,261	1,299	29.58	87,487,625	6,691,439	(2)	(2)
1920	4,742	2,788	58.79	760,724,888	52,402,287	3,931,825	7,751,110	11,682,935	1,954	41.21	293,074,748	19,381,347	(2)	(2)
1921	4,753	2,428	51.08	502,514,130	30,607,384	2,409,219	2,718,504	5,127,723	2,325	48.92	287,488,347	26,398,967	(2)	(2)
1922	4,906	3,005	61.25	761,684,587	57,724,465	6,094,110	[3] 171,657	6,265,767	1,901	38.75	247,169,941	12,750,418	(2)	(2)
1923	4,860	3,084	63.46	838,832,402	54,321,630	5,900,220	.....	5,900,220	1,776	36.54	205,544,529	15,591,285	(2)	(2)
1924	5,100	3,074	60.27	859,818,643	52,089,336	5,789,104	.....	5,789,104	2,026	39.73	247,634,730	20,990,555	(2)	(2)
1925	4,801	3,047	63.47	1,014,707,692	66,906,463	7,792,719	.....	7,792,719	1,754	36.53	206,591,214	12,677,414	(2)	(2)
1926	4,955	3,047	61.49	1,005,290,028	66,926,646	8,176,829	.....	8,176,829	1,908	38.51	285,704,624	17,420,527	(2)	(2)
1927	5,039	3,054	60.61	1,039,655,956	61,403,025	7,404,893	.....	7,404,893	1,577	31.29	256,919,530	18,545,018	408	8.10

[2] No data available.

[3] On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 23.—*Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income, (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

TEXAS

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	8,693	5,827	67.03	$493,174,527	$123,581,835	$2,352,057		$2,352,057	2,866	32.97	$68,884,266	$13,119,046	(2)	(2)
1917	9,039	6,974	77.15	1,627,958,668	208,191,837	10,178,341	$25,826,050	36,004,391	2,065	22.85	106,577,299	12,605,058	(2)	(2)
1918	8,198	5,765	70.32	1,535,207,947	124,123,481	10,638,010	23,821,579	34,459,589	2,433	29.68	110,745,238	13,964,819	(2)	(2)
1919	8,709	5,957	68.40	1,735,819,029	128,674,523	9,830,138	18,942,179	28,772,317	2,752	31.60	275,867,057	58,749,641	(2)	(2)
1920	8,571	5,183	60.47	2,262,613,179	127,546,820	10,386,035	12,878,360	23,264,395	3,388	39.53	458,323,513	54,694,678	(2)	(2)
1921	9,185	4,739	51.59	1,168,609,034	65,392,138	5,297,070	5,180,528	10,477,598	4,446	48.41	904,917,315	107,556,513	(2)	(2)
1922	9,591	5,497	57.31	1,782,841,378	94,059,389	10,050,885	[3] 415,338	10,466,223	4,094	42.69	523,949,711	75,424,343	(2)	(2)
1923	10,227	6,273	61.34	1,713,929,300	102,801,770	11,038,403		11,038,403	3,954	38.66	812,923,189	68,461,272	(2)	(2)
1924	10,787	6,815	63.18	2,484,325,635	150,501,590	16,819,180		16,819,180	3,972	36.82	369,928,707	50,576,805	(2)	(2)
1925	11,245	6,890	61.27	2,735,808,419	206,658,194	24,862,385		24,862,385	4,355	38.73	494,545,064	45,913,933	(2)	(2)
1926	11,970	7,253	60.59	2,728,745,224	199,524,527	24,863,040		24,863,040	4,717	39.41	473,996,335	52,191,067	(2)	(2)
1927	12,930	7,524	58.19	2,315,681,675	142,338,038	17,051,098		17,051,098	4,353	33.67	567,895,650	57,302,815	1,053	8.14

UTAH

Year	Total number of returns	Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	3,481	1,616	46.42	$159,867,110	$57,600,820	$1,145,035		$1,145,035	1,865	53.58	$14,013,260	$4,098,272	(2)	(2)
1917	3,545	1,825	51.48	281,675,954	49,028,217	2,419,567	$4,930,064	7,349,631	1,720	48.52	38,535,640	5,385,718	(2)	(2)
1918	2,542	1,170	46.03	183,606,851	19,170,237	1,511,308	4,636,151	6,147,459	1,372	53.97	38,641,010	8,184,881	(2)	(2)
1919	2,872	1,442	50.21	304,848,895	23,992,237	1,865,686	2,129,861	3,995,547	1,430	49.79	35,455,022	5,504,428	(2)	(2)
1920	3,094	1,420	45.90	243,155,625	15,513,096	1,183,007	1,324,215	2,507,222	1,674	54.10	81,153,204	11,679,579	(2)	(2)
1921	3,086	1,155	37.43	155,591,907	8,570,716	665,038	354,863	1,019,901	1,931	62.57	134,618,833	20,997,612	(2)	(2)
1922	3,051	1,349	44.22	205,955,204	16,528,900	1,473,830	[3] 105	1,473,935	1,702	55.78	81,547,782	9,401,418	(2)	(2)
1923	3,045	1,468	48.21	257,083,836	22,517,474	1,833,488		1,833,488	1,577	51.79	65,310,686	8,137,618	(2)	(2)
1924	3,096	1,483	47.90	257,843,670	19,351,555	2,098,811		2,098,811	1,613	52.10	72,626,178	7,727,188	(2)	(2)
1925	3,120	1,635	52.40	273,586,681	21,297,449	2,431,578		2,431,578	1,485	47.60	67,656,639	9,698,262	(2)	(2)
1926	3,083	1,537	49.85	264,982,816	18,565,796	2,182,905		2,182,905	1,546	50.15	99,779,329	9,894,309	(2)	(2)
1927	3,125	1,589	50.85	279,069,333	17,178,821	1,951,660		1,951,660	913	29.22	79,432,979	9,636,529	623	19.93

VERMONT

1916	905	609	67.29	$48,112,969	$9,201,351	$180,639	----------	$180,639	296	32.71	$14,046,626	$1,216,891	(2)	(2)
1917	936	719	76.82	114,273,705	12,630,109	618,321	$1,582,261	2,200,582	217	23.18	12,306,066	1,527,163	(2)	(2)
1918	736	518	70.38	86,636,298	9,251,162	655,451	2,909,256	3,564,707	218	29.62	13,568,194	1,182,666	(2)	(2)
1919	751	561	74.70	123,559,138	12,480,258	950,811	1,925,974	2,876,785	190	25.30	10,558,019	963,854	(2)	(2)
1920	916	620	67.69	141,844,862	11,268,793	886,556	1,219,623	2,106,179	296	32.31	46,555,183	2,315,356	(2)	(2)
1921	932	552	59.23	88,247,631	6,313,221	527,639	257,290	784,929	380	40.77	42,431,258	5,114,274	(2)	(2)
1922	1,036	682	65.83	115,640,788	9,245,945	945,631	[3] 26,585	972,216	354	34.17	28,268,708	3,626,931	(2)	(2)
1923	1,038	755	72.74	148,991,248	12,163,457	1,261,188	----------	1,261,188	283	27.26	21,678,086	2,983,699	(2)	(2)
1924	1,060	683	64.43	130,936,117	9,133,396	1,011,271	----------	1,011,271	377	35.57	31,422,924	3,774,774	(2)	(2)
1925	1,088	708	65.07	140,853,299	10,237,937	1,218,235	----------	1,218,235	380	34.93	32,210,879	3,469,910	(2)	(2)
1926	1,096	699	63.78	145,613,879	10,429,322	1,230,132	----------	1,230,132	397	36.22	45,470,036	4,178,051	(2)	(2)
1927	1,089	683	62.72	153,167,623	9,926,674	1,164,237	----------	1,164,237	348	31.96	42,860,893	5,571,051	58	5.32

VIRGINIA

1916	5,950	3,457	58.10	$394,490,076	$93,482,931	$1,709,418	----------	$1,709,418	2,493	41.90	$30,635,736	$6,094,518	(2)	(2)
1917	6,012	3,863	64.25	772,007,180	136,977,815	6,911,488	$12,036,892	18,948,380	2,149	35.75	42,085,121	5,881,174	(2)	(2)
1918	5,009	3,418	68.24	945,712,725	107,670,674	9,493,967	21,521,013	31,014,980	1,591	31.76	55,560,881	6,331,559	(2)	(2)
1919	5,027	3,423	68.09	1,006,281,371	128,641,705	10,654,033	14,961,342	25,615,375	1,604	31.91	56,548,136	11,230,411	(2)	(2)
1920	5,280	3,184	60.30	1,052,264,799	96,353,038	7,858,928	10,351,857	18,210,785	2,096	39.70	343,099,638	33,006,225	(2)	(2)
1921	5,288	2,705	51.15	556,648,697	54,450,456	4,781,377	1,614,752	6,396,129	2,583	48.85	285,612,855	32,457,366	(2)	(2)
1922	5,643	3,268	57.91	819,287,349	83,014,730	9,503,601	[3] 30,722	9,534,323	2,375	42.09	343,026,382	25,666,918	(2)	(2)
1923	5,957	3,711	62.30	770,843,838	94,500,115	10,835,110	----------	10,835,110	2,246	37.70	277,472,020	27,636,063	(2)	(2)
1924	6,018	3,675	61.07	801,547,043	82,085,981	9,392,478	----------	9,392,478	2,343	38.93	320,144,317	27,703,922	(2)	(2)
1925	6,214	3,834	61.69	1,043,824,300	112,238,006	13,405,461	----------	13,405,461	2,380	38.31	215,217,083	38,639,838	(2)	(2)
1926	6,358	3,795	59.69	1,112,614,207	135,858,624	17,283,674	----------	17,283,674	2,563	40.31	202,864,868	17,389,272	(2)	(2)
1927	6,485	3,795	58.52	1,013,814,606	123,647,900	11,770,458	----------	15,770,458	2,137	32.95	267,001,838	22,530,747	553	8.53

WASHINGTON

1916	9,908	4,071	41.09	$244,505,289	$53,468,785	$1,054,032	----------	$1,054,032	5,837	58.91	$65,869,379	$20,741,050	(2)	(2)
1917	9,043	4,942	54.65	851,129,494	84,300,592	4,068,514	$10,074,808	14,143,322	4,101	45.35	87,782,440	12,909,918	(2)	(2)
1918	9,287	4,369	47.04	938,988,042	70,751,208	5,403,332	18,465,981	23,869,313	4,918	52.96	129,409,422	19,222,612	(2)	(2)
1919	9,059	4,744	52.37	1,180,531,957	96,005,295	6,967,780	17,198,354	24,166,134	4,315	47.63	134,525,116	16,781,728	(2)	(2)
1920	9,598	4,522	47.11	1,038,852,497	79,194,723	5,785,939	9,533,868	15,319,807	5,076	52.89	309,880,108	38,489,170	(2)	(2)
1921	9,701	3,540	36.49	523,402,473	34,231,688	2,580,545	1,780,207	4,360,752	6,161	63.51	437,588,452	51,368,014	(2)	(2)
1922	9,802	4,327	44.14	798,490,613	59,864,574	6,188,460	[3] 6,697	6,195,157	5,475	55.86	282,926,916	31,441,777	(2)	(2)
1923	9,786	4,884	49.91	1,045,114,870	83,737,488	8,999,412	----------	8,999,412	4,902	50.09	209,548,948	26,503,053	(2)	(2)
1924	10,095	4,855	48.09	931,289,360	54,809,158	5,850,662	----------	5,850,662	5,240	51.91	333,041,562	31,770,309	(2)	(2)
1925	10,191	5,259	51.61	1,023,072,145	63,838,646	7,122,278	----------	7,122,278	4,932	48.39	272,753,444	29,367,037	(2)	(2)
1926	10,748	5,305	49.36	1,024,088,618	63,300,511	7,285,819	----------	7,285,819	5,443	50.64	365,543,094	33,503,266	(2)	(2)
1927	10,977	5,355	48.78	1,056,760,800	62,700,449	7,222,231	----------	7,222,231	3,748	34.15	348,218,500	33,997,344	1,874	17.07

[2] No data available.

[3] On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 23. *Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income, (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

WEST VIRGINIA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	4,381	2,668	60.90	$238,566,260	$66,409,707	$1,314,023		$1,314,023	1,713	39.10	$23,421,111	$4,148,166	(2)	(2)
1917	4,559	3,008	65.98	574,811,518	109,543,951	4,591,778	$24,039,927	28,631,705	1,551	34.02	31,789,709	4,900,753	(2)	(2)
1918	3,519	2,410	68.49	896,044,637	158,550,172	11,244,404	23,711,555	34,955,959	1,109	31.51	119,134,975	9,073,708	(2)	(2)
1919	4,034	2,448	61.14	625,093,926	74,646,962	6,165,721	11,544,185	17,709,906	1,556	38.86	42,282,441	6,905,569	(2)	(2)
1920	4,473	2,867	64.10	941,311,194	134,304,029	10,045,640	27,862,425	37,908,065	1,606	35.90	99,541,555	9,090,400	(2)	(2)
1921	4,623	2,383	51.55	468,083,518	42,702,204	3,395,939	3,892,303	7,288,242	2,240	48.45	255,878,374	37,807,355	(2)	(2)
1922	4,848	2,962	61.10	599,224,244	71,767,773	7,866,419	[3] 5,409	7,871,828	1,886	38.90	193,535,854	13,846,191	(2)	(2)
1923	5,062	3,088	61.00	719,198,881	73,477,884	8,344,075		8,344,075	1,974	39.00	207,208,816	20,016,457	(2)	(2)
1924	5,366	2,818	52.52	646,531,930	50,065,172	5,635,527		5,635,527	2,548	47.48	199,225,514	28,027,542	(2)	(2)
1925	5,205	2,843	54.62	723,896,173	64,525,291	7,632,661		7,632,661	2,362	45.38	147,176,165	23,393,066	(2)	(2)
1926	5,142	3,000	58.34	814,965,626	76,151,591	9,415,061		9,415,061	2,142	41.66	151,149,183	18,899,981	(2)	(2)
1927	5,239	2,928	55.89	702,242,538	57,023,969	6,995,769		6,995,769	1,825	34.83	173,152,493	23,073,304	486	9.28

WISCONSIN

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	11,635	6,857	58.93	$596,726,270	$132,762,577	$2,615,579		$2,615,579	4,778	41.07	$43,582,041	$10,350,167	(2)	(2)
1917	11,923	7,469	62.64	1,375,123,203	149,917,972	7,011,080	$23,882,370	30,893,450	4,454	37.36	89,162,361	8,894,622	(2)	(2)
1918	10,961	6,889	62.85	1,527,975,440	76,642,276	5,742,959	55,084,521	60,827,480	4,072	37.15	95,378,449	3,054,148	(2)	(2)
1919	10,154	6,875	67.71	1,859,614,073	172,213,124	12,775,659	29,588,492	42,364,151	3,279	32.29	108,269,386	9,049,810	(2)	(2)
1920	11,198	6,972	62.26	2,091,835,514	163,938,038	12,259,007	26,128,390	38,387,397	4,226	37.74	420,705,087	39,461,067	(2)	(2)
1921	12,142	6,009	49.49	1,076,943,607	71,382,306	5,702,676	5,324,560	11,027,236	6,133	50.51	675,537,462	80,569,408	(2)	(2)
1922	12,596	7,127	56.58	1,583,975,528	129,878,747	14,034,958	[3] 169,920	14,204,878	5,469	43.42	397,283,377	45,799,114	(2)	(2)
1923	12,797	7,881	61.58	1,917,244,849	150,217,630	16,386,929		16,386,929	4,916	38.42	314,715,621	37,604,961	(2)	(2)
1924	13,144	7,679	58.42	1,785,866,227	132,284,875	15,113,200		15,113,200	5,465	41.58	428,650,822	36,919,635	(2)	(2)
1925	13,489	8,141	60.35	2,159,861,114	171,192,887	20,325,149		20,325,149	5,348	39.65	348,366,732	35,078,061	(2)	(2)
1926	13,827	8,253	59.69	2,268,270,409	187,043,641	23,192,758		23,192,758	5,574	40.31	355,777,912	36,632,012	(2)	(2)
1927	14,456	8,567	59.26	2,232,946,674	185,418,099	23,117,908		23,117,908	4,172	28.86	437,507,852	39,756,032	1,717	11.88

WYOMING

1916	1,291	694	53.76	$28,645,899	$8,895,659	$170,818	.....	$170,818	597	46.24	$2,368,369	$934,223	(2)	(2)
1917	1,341	839	62.57	71,527,236	9,785,041	468,217	$1,207,464	1,675,681	502	37.43	4,913,453	1,408,804	(2)	(2)
1918	1,303	581	44.59	51,271,114	6,861,873	563,838	1,311,180	1,875,018	722	55.41	7,163,556	1,668,414	(2)	(2)
1919	1,651	805	48.76	72,486,045	8,039,590	608,151	668,766	1,276,917	846	51.24	14,300,236	3,102,550	(2)	(2)
1920	1,707	706	41.31	71,844,859	5,652,692	395,207	423,127	818,334	1,001	58.69	31,613,368	9,566,011	(2)	(2)
1921	1,663	601	36.14	44,468,657	3,250,804	234,827	120,651	355,478	1,062	63.86	30,378,032	8,926,569	(2)	(2)
1922	1,651	710	42.75	52,324,090	4,959,118	463,882	[3] 1,842	465,724	951	57.25	21,337,960	6,000,804	(2)	(2)
1923	1,636	747	45.66	63,199,113	5,322,717	512,562	.....	512,562	889	54.34	28,511,679	5,656,767	(2)	(2)
1924	1,527	761	49.84	57,099,988	4,411,941	391,311	.....	391,311	766	50.16	29,139,872	5,329,329	(2)	(2)
1925	1,451	789	54.38	61,674,819	8,187,858	884,463	.....	884,463	662	45.62	20,467,602	3,865,360	(2)	(2)
1926	1,448	776	54.72	60,932,474	5,232,669	533,681	.....	533,681	642	45.28	19,765,559	3,569,376	(2)	(2)
1927	1,492	788	56.21	57,921,212	4,920,111	491,747	.....	491,747	413	29.45	22,989,750	3,856,435	201	14.34

[2] No data available.

[3] On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

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